River Landing

Community Development District

Meeting Agenda
September 15, 2026

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

RIVER LANDING
Community Development District

LOCATION:	**River Club 2345 Oxbow Boulevard Wesley Chapel, Florida 33543**
DATE:	**September 15, 2026**
TIME:	**1:00 PM**

MEETING AGENDA

Board of Supervisors

Michael Piendel, Vice-Chairperson
Matt Sawyer, Assistant Secretary
Corrin Godlevske, Assistant Secretary
David Wilson, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
wardj@pfm.com
Phone: 954.658.4900

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

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

Meeting Link: https://pfmcdd.webex.com/pfmcdd/j.php?MTID=m74e01b81c3f926d65450e7ffaafd7f82

- ✓ Phone: (844) 621-3956; Code: 2532 755 5950; Event Password: Jpward

SEPTEMBER, 2026

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AGENDA

1. Call to Order & Roll Call.

2. Acceptance of the Resignation of Ms. Tina Golub from Seat 3, which will become effective September 11, 2026, and whose term is set to expire November 2026.
   I. Appointment of individual to fill Seat 3.
   II. Oath of Office.
   III. Board Member Compensation – W-9.
   IV. Guide to the Sunshine Law and Code of Ethics for Public Employees.
   V. Sample of E-filed Form 1 – Statement of Financial Interests.

   Pages 7-49

3. Consideration of **Resolution 2026-14**, a Resolution of the Board of Supervisors re-designating the officers of the River Landing Community Development District.

   Pages 50-51

4. Minutes:
   I. June 30, 2026 – Public Hearing and Regular Meeting.

   Pages 52-64

5. Consideration of **Resolution 2026-15**, a Resolution of the Board of Supervisors Amending the Fiscal Year 2026 Budget which began on October 1, 2025, and ends on September 30, 2026; providing a severability clause; providing for conflict and providing an effective date.

   Pages 65-71

6. Consideration of **Resolution 2026-16**, a Resolution of the Board of Supervisors Amending the Fiscal Year 2027 Budget which begins on October 1, 2026, and ends on September 30, 2027; providing a severability clause; providing for conflict and providing an effective date.

   Pages 72-78

7. Consideration of an Agreement between the River Landing Community Development District and Calvin, Giordano, and Associates for Asset Management Services.

   Pages 79-94

8. Staff Reports.
   I. District Attorney
   II. District Engineer
   III. District Manager
      a) Goals and Objectives requirements for CDDs for FY 2026.
      b) ***Important Meeting Dates for Fiscal Year 2027:***
         - NEXT MEETING: Landowners Election **Tuesday, November 17, 2026.**
      c) Commission on Ethics required Annual Ethics Training Memorandum.
      d) Financial Statements for the period ending June 30, 2026 (unaudited).
      e) Financial Statements for the period ending July 31, 2026 (unaudited).

AGENDA

f) Financial Statements for the period ending August 31, 2026 (unaudited).

Pages 95-135

9. Supervisors' Requests.

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

11. Adjournment.

Meeting Schedule-FY 2027

Tuesday, October 20, 2026	**Tuesday, November 17, 2026**
Tuesday, December 15, 2026	**Tuesday, January 19, 2027**
Tuesday, February 16, 2027	**Tuesday, March 16, 2027**
Tuesday, April 20, 2027	**Tuesday, May 18, 2027**
Tuesday, June 15, 2027,	**Tuesday, July 20, 2027**
Tuesday, August 17, 2027	**Tuesday, September 21, 2027**

AGENDA

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

Item 2: The next item is administrative in nature and is to accept the Resignation of Ms. Tina Golub from Seat 3, which will become effective September 11, 2026, and whose term is set to expire November 2026.

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

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

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

Item 3: Consideration of **Resolution 2026-14**, a Resolution of the Board of Supervisors re-designating the officers of the River Landing Community Development District. Below are the existing officers for the District:

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	VACANT
VICE-CHAIRPERSON	MICHAEL PIENDEL
ASSISTANT SECRETARY	MATT SAWYER
ASSISTANT SECRETARY	CORRIN GODLEVSKE
ASSISTANT SECRETARY	DAVID WILSON
SECRETARY & TREASURER	JAMES P. WARD

Item 4: Minutes – June 30, 2026 – Public Hearing and Regular Meeting.

Item 5: **Resolution 2026-15** of the Board of Supervisors Amending the Fiscal Year 2027 Budget which begins on October 1, 2026, and ends on September 30, 2027; providing a severability clause; providing for conflict and providing an effective date.

AGENDA

Item 6: Consideration of **Resolution 2026-16**, a Resolution of the Board of Supervisors Amending the Fiscal Year 2027 Budget which begins on October 1, 2026, and ends on September 30, 2027; providing a severability clause; providing for conflict and providing an effective date.

Item 7: Consideration of an Agreement between the River Landing Community Development District and Calvin, Giordano, and Associates for Asset Management Services.

Item 8: Staff Reports: Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

Anastasya Beauchamps

From: James Ward [C]
Sent: Wednesday, August 26, 2026 12:14 PM
To: Cori Dissinger; Anastasya Beauchamps; Katherine Selchan [C]
Subject: Fw: Tina Golub - CDD Board Resignation

For agenda's.

J

James P. Ward | District Manager
PFM Management Services LLC
Wardj@pfm.com | **phone & text 954.658.4900** | **web:** pfmmanagement.com
3501 Quadrangle Boulevard | Suite 270 | Orlando, Florida 32817

From: Tina Golub <TGolub@taylormorrison.com>
Sent: Tuesday, August 25, 2026 1:21 PM
To: James Ward [C] <wardj@pfm.com>
Cc: Matt Sawyer <masawyer@taylormorrison.com>; Corrin Godlevske <CGodlevske@taylormorrison.com>
Subject: Tina Golub - CDD Board Resignation

Hi Jim,

Please let this email serve as my formal resignation from the Artisan Lakes East, Firethorn, and River Landing CDD boards, effective 5p on September 11th.

Thank you,
Tina

Tina Golub

Land Development Manager | Tampa Division
T: +18133370315
M: +19548298583
TGolub@taylormorrison.com
www.taylormorrison.com

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 **River Landing 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 **River Landing Community Development District**, Pasco County, Florida.

____
Signature

Printed Name:________________________________

STATE OF FLORIDA
COUNTY OF _________

Sworn to (or affirmed) before me by means of ☐ Physical presence or ☐ online notarization this ___ day of _______________________, 2026, by _______________________________________, whose signature appears hereinabove, ☐who is personally known to me or ☐who produced _____________________________ as identification.

____
NOTARY PUBLIC
STATE OF FLORIDA

Print Name:___________________________________

My Commission Expires:________________________

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . ________

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ________

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ________

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) ________

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

☐☐ – ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

General Instructions

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

FLORIDA COMMISSION ON ETHICS

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

2026

State of Florida
COMMISSION ON ETHICS

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.

Table of Contents

I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;

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

III. THE ETHICS LAWS

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

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

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

A. Prohibited Actions or Conduct

1. Stolen Valor

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

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

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

2. Solicitation and Acceptance of Gifts

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

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

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

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

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

3. Unauthorized Compensation

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

4. Misuse of Public Position

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

5. Abuse of Public Position

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

6. Disclosure or Use of Certain Information

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

7. Solicitation or Acceptance of Honoraria

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

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

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

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

B. Prohibited Employment and Business Relationships

1. Doing Business With One's Agency

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

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

2. Conflicting Employment or Contractual Relationship

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

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

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

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

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

(b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

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

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

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

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

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

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

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

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

4. Additional Exemptions

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

5. Legislators Lobbying State Agencies

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

6. Additional Lobbying Restrictions for Certain Public Officers and Employees

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

7. Employees Holding Office

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

8. Professional and Occupational Licensing Board Members

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

9. Contractual Services: Prohibited Employment

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

10. Local Government Attorneys

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

11. Dual Public Employment

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

C. Restrictions on Appointing, Employing and Contracting with Relatives

1. Anti-Nepotism Law

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

2. Additional Restrictions

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

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

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

i. Section 112.313, and their "agency" is the political subdivision. However, the contract allowing the business entity to serve as the chief executive or administrative officer of the political subdivision is not deemed to violate the prohibitions against doing business with one's own agency [Sec. 112.313(3), Fla. Stat.] and conflicting employment and contractual relationships [Sec. 112.313(7)(a), Fla. Stat.];

ii. The Form 1 financial disclosure requirement for "local officers" [Sec. 112.3145, Fla. Stat.];

iii. And the Form 9 and the Form 10 gift disclosure requirements for "reporting individuals" [Secs. 112.3148 & 112.3149, Fla. Stat.]. [Sec. 112.3136, Fla. Stat.]

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

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

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

2. Lobbying by Former State Employees

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

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

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

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

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

3. 6-Year Lobbying Ban

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

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

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

4. Additional Restrictions on Former State Employees

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

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

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

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

5. Lobbying by Former Local Government Officers and Employees

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

F. Voting Conflicts of Interest

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

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

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

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

G. Disclosures

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

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

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

1. FORM 1 - Limited Financial Disclosure

Who Must File:

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

STATE OFFICERS include:

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

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

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

LOCAL OFFICERS include:

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

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

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

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

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

6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a

political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

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

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

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

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

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

6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding $35,000.

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

What Must Be Disclosed:

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

When to File:

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

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

Where to File:

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

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

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

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

3. FORM 2 - Quarterly Client Disclosure

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

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

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

When to File:

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

Where To File:

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

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

4. FORM 6 - Full and Public Disclosure

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices;[1] the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over $1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth.

In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

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

When and Where To File:

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

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

CANDIDATES must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

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

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

6. FORM 9 - Quarterly Gift Disclosure

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics no later than the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than $100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

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

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

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

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

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

The disclosure must be filed by July 1, for expenses received during the previous calendar year. The statements are filed with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

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

8. FORM 30 - Donor's Quarterly Gift Disclosure

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

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

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

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

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

IV. AVAILABILITY OF FORMS

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

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

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

V. PENALTIES

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

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed $20,000, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed $20,000, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed $20,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

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

VI. ADVISORY OPINIONS

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

A. Who Can Request an Opinion

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

B. How to Request an Opinion

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

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website:

www.ethics.state.fl.us.

VII. COMPLAINTS

A. Citizen Involvement

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

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

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

B. Referrals

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney.

C. Confidentiality

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

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

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt. Amendments to complaints must be received within 60 days of the original complaint.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. During the first stage, the Commission must also determine whether the allegation(s) in the complaint are based on personal knowledge or information other than hearsay. If the complaint is found not to be legally sufficient or the allegations are not based on personal knowledge or infomation other than hearsy, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

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

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

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

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

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

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

Online registration and filing is available at www.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), commissioners of community development districts, and local officer of an independent special district are required to receive a total of four hours training, per calendar year, in the area of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

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

Community Development District
MEMO
District Manager: James P. Ward
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Phone: 954.658.4900
Email: Wardj@pfm.com

To: **Board of Supervisors**
From: **James P. Ward**
Date: **August 5, 2026**
Re: **Commission on Ethics Electronic Financial Disclosure Management System (EFDMS), Financial Disclosure Forms and Required Ethics Training**

Filing A Form 1

To access the 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 E-filing assistance is available Monday - Friday from 8:00 a.m. until 5:00 p.m. EST by contacting the Commission directly (850) 488-7864.

Chrome, Edge, or Firefox are the recommended browsers to use in the EFDMS website. If you are not using one of these browsers, you will be able to access the site, but the pages may not display or function as designed. The use of a mobile device for completing a form in EFDMS is strongly discouraged.

Ethics Training Requirements:

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

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

Supervisors will report their 2026 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2027 by checking a box confirming that they have completed the annual Ethics Training.

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

1 THAT IS FILED IN 2027.

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 Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

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

General Resource: Florida Commission on Ethics – Training – Ethics (state.fl.us)

1. **Free Training Programs:**

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

   a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**
   Note: Google Chrome web browser will not open – use another web browser.
   Video Tutorial

   b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation – no audio):**
   23-page presentation – no audio

   c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**
   Audio presentation – no video

   d. **The Florida League of Cities** offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.
   Florida League of Cities Website

   FLC Future Ethics Workshop Dates:
   10/14/2026: 10 am – 3:30 pm
   12/16/2026: 10 am – 3:30 pm

2. Other Training Programs

a. **Florida State University's Florida Institute of Government** offers a "4-Hour Ethics Course" which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is $79.00.

- 4-Hour Ethics Course

b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class which satisfies the state's annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida's ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is $75.00.

- Home - Florida Ethics Institute

2025 Form 1 Instructions Statement of Financial Interests

Notice

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

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

Instructions for Completing and Filing Form 1 Statement of Financial Interests

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

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

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

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2025.

WHO MUST FILE FORM 1:

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

community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding $35,000 for the local governmental unit.

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

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

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

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

Instructions for Completing Form 1

Primary Sources of Income

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

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

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

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

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

Examples:

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

Secondary Sources of Income

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

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

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

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

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

Examples:

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

Real Property

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

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

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

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

Intangible Personal Property

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

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

Liabilities

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

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

Interests in Specified Businesses

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

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

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

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

Training Certification

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

If you are a Constitutional or elected municipal officer, appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, or an elected local officer of an independent special district, including any person appointed to fill a vacancy on an elected independent special district board, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.
CE FORM 1 - Effective: January 1, 2026

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

RESOLUTION 2026-14

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

RECITALS

WHEREAS, the River Landing 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 Pasco 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 River Landing Community Development District desire to appoint the below recited person(s) to the specified offices.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIVER LANDING 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	VACANT
VICE-CHAIRPERSON	MICHAEL PIENDEL
ASSISTANT SECRETARY	MATT SAWYER
ASSISTANT SECRETARY	CORRIN GODLEVSKE
ASSISTANT SECRETARY	DAVID WILSON
SECRETARY & TREASURER	JAMES P. WARD

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

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

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

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida on this 15th day of September, 2026.

ATTEST:	**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
James P. Ward, Secretary	, Chairperson

MINUTES OF MEETING
RIVER LANDING
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the River Landing Community Development District was held on Tuesday, June 30, 2026 at River Club Amenity Center, 2345 Oxbow Boulevard, Wesley Chapel, Florida 33543. It began at 1:00 p.m. and was presided over by Ms. Tina Golub, Chairperson, and James P. Ward as Secretary.

Present and constituting a quorum:

Tina Golub	Chairperson
Mike Piendel	Vice Chairperson
Matt Sawyer	Assistant Secretary
Corrin Godlevske	Assistant Secretary

Absent:

David Wilson	Assistant Secretary

Also present were:

James P. Ward	District Manager
Jere Earlywine	District Counsel

Audience:

10 call-in users	Michelle
Shami Kaur	Shaikh Hoque
Fausto & Angelita	Larisa Maslic
Michelle Hickey	Prasad
Vardhan	Dr. Marta Rivera
Vamshi Gangidi	Kishar
Shruthi	Kishore
Kartheek	Venkatesh
Bhanu	

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 these minutes may be transcribed in verbatim.

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Ward called the meeting to order at approximately 1:17 p.m. He conducted roll call; all Members of the Board were present, with the exception of Supervisor Wilson, constituting a quorum. He apologized for being tardy; he was stuck in traffic. He introduced the Board of Supervisors.

SECOND ORDER OF BUSINESS Notice of Advertisement

Notice of Advertisement of Public Hearings and Regular Meeting

THIRD ORDER OF BUSINESS Consideration of Minutes

May 19, 2026 – Regular Meeting Minutes

Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes.

One correction was made.

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, the May 19, 2026 Regular Meeting Minutes were approved as corrected.

FOURTH ORDER OF BUSINESS FISCAL YEAR 2027 BUDGET

Mr. Ward noted this was the public hearing for the fiscal year 2027 budget.

Mr. Ward: The District had an agreement with the Master Homeowner's Association which was maintaining all of the facilities and assets owned by the CDD (the District). Essentially the CDD owns the water management system, which is all your lakes, preserves, the drainage pipes which connect the lakes, and there are some small open space areas, grassed areas, which are part of the District's water management system that abut some of the lots within the community. A couple of months ago the Master Association transitioned from developer control to resident control. That Master Association Board advised us legally that they were terminating the agreement with the CDD, that they did not want to maintain any of the CDD assets going forward, so we have started to do some of the maintenance work with regard to the assets and facilities of the District itself. We have gone through and made a budget that adds the operations for the CDD assets for fiscal year 2027 which increases your assessment rate from $401 dollars per unit per year to $1,359 dollars per unit per year. The increase is only related to the fact that the HOA has terminated the agreement they had with the CDD and this budget now includes the operations and maintenance of the assets and facilities of the CDD. When an assessment rate goes up above what we call our cap rate, we send out mailed notice to all residents in the community and advise you of what the new assessment rate is going to be and provide you an opportunity to attend the public hearing we are having today and provide any comments or ask questions about the budget. He discussed the public hearing process.

Mr. Ward stated the assessment rate was $1,359 dollars and the new cap rate was $1,630.80. He explained if the CDD went above the cap rate in future budgets, the CDD would again send out mailed notice to the residents. He noted if the CDD did not go above the cap rate in future budgets, mailed notice would not be sent, but a public hearing would still be held, and the residents were always welcome to attend and speak.

I. Public Comment and Testimony

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

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, the Public Hearing was opened.

He asked if there were any members of the public present in person, or on audio or video with questions regarding the Fiscal Year 2027 budget.

An unidentified female audience member asked if the CDD had a list of its assets and facilities.

Mr. Ward responded the CDD had a working list which showed where the water management system was located, the lakes, the pipes, etc.; however, the map was not completed yet. He said once the map was completed it would be posted on the CDD's website. He indicated the map should be completed and posted by October 2026.

An unidentified female audience member stated the HOA was struggling to determine what the HOA and CDD were each responsible for. She asked why the Master HOA Board terminated the agreement with the CDD.

Mr. Ward stated he did not know.

Mr. Matt Sawyer stated traditionally the Master HOA maintained all the assets, but the Master HOA indicated it no longer wished to do so and cancelled the maintenance agreement with the CDD.

An unidentified female audience member stated the HOA was struggling to asked if the homeowners should have been notified of this cancellation. She stated ultimately the homeowners suffered as a result because the homeowners would now have an increased tax bill.

Mr. Ward: *I don't know if the resident HOA sent that out to you. I am happy to post the letter that they sent to us on our website and you will be able to go to documents and see the letter.*

An unidentified female audience member stated the HOA was struggling to said essentially the Master HOA was saying it no longer wanted to maintain the CDD assets, put the onus back on the CDD, and now the residents would have to pay additional funds to the CDD.

Mr. Ward agreed; however, theoretically, HOA assessments would now decrease as a result.

An unidentified female audience member stated the HOA was struggling to stated this was very confusing and she felt the residents should have been notified by the HOA. She stated it was difficult to understand who was responsible for which assets when there was no map illustrating who owned what.

Mr. Ward stated the CDD would get a map posted as soon as possible showing exactly what the CDD owned and maintained. He said he would also post the letter from the Master HOA's attorney which terminated the maintenance agreement on the website. He offered to post anything else the residents wished, just contact him (Mr. Ward) with any requests.

An unidentified female audience member stated the HOA was struggling to said the HOA recently realized it was underinsured when the community had a fire. She asked if the CDD played any role in this matter. She noted the fire affected some CDD property.

Mr. Ward: *I cannot speak to the HOA's insurance, but the CDD is fully insured with respect to, for example, the fire in the preserves. We go through, on a yearly basis, an analysis of all our assets and make sure they are insured correctly. It is important to recognize that, for a CDD, underground facilities are not really insurable, so a lake is not something you can insure, neither is an underground pipe. It is really above ground assets you put insurance on. For you, it is really your streetlight system that the CDD owns.*

An unidentified female audience member stated the HOA was struggling to asked what part of the damage caused by the fire fell on the shoulders of the CDD. She asked if the residents could see the insurance policy and coverage.

Mr. Ward stated he would post the insurance policies on the website. *The only damage which has come to light – I've had about three inspections done by an engineering firm – is the damage you mentioned in that one area which was damaged by a fire. And at this point I don't know the answer to the question that you're asking, but I'm trying to figure out how we are going to deal with that particular problem, because I understand the HOA's insurance carrier is working on that issue, but we have also advised our insurance carrier of the issue.*

An unidentified female audience member stated the HOA was struggling to stated the preserve services were never included in past budgets. She asked if the preserves should have been mentioned somewhere in past budgets.

Mr. Ward explained the preserve services were not included in past CDD budgets because the CDD was not maintaining the preserves in the past; the CDD was not maintaining the lakes, the preserves, nothing of that nature. He explained the Master Association was performing all maintenance of those assets.

An unidentified female audience member stated the HOA was struggling to asked what the CDD had been doing in the past.

Mr. Ward: *From an operating perspective the only thing the District was paying for was the streetlight system and the ongoing costs of keeping the CDD alive, the general administrative costs of a CDD.*

An unidentified male audience member stated the HOA was struggling to asked what kind of study or analysis was performed to calculate the new CDD budget numbers.

Mr. Ward: *As I indicated, I use an engineering firm that does maintenance work for a lot of my CDDs. I had that firm do an evaluation of the system, speak with your existing vendors with respect to the maintenance, and try to find out the contract costs you are currently paying for those facilities. They were relatively easy to determine. We did inspections of the facilities to see what we needed to budget for purposes of the fiscal year 2027 budget.*

An unidentified male audience member displayed a map from the County showing what belonged to the CDD. He asked if the CDD was responsible for the walking trail area.

Mr. Ward responded he believed the walking trail area belonged to the CDD.

An unidentified male audience member noted there was nothing in the CDD budget for landscaping maintenance around the walking trail area.

Mr. Ward: *Typically, the Association would maintain the lawn and landscaping down to the water's edge. If there was damage to a lake bank which needed restoration done, the CDD would take on the restoration work. But lawn cutting would be handled by either the homeowner directly or the HOA. The money for landscaping replacement in the budget is for the open spaces which had some natural landscaping elements in them which we noticed needed to be replaced. So, there was some money put into the budget to do that kind of landscaping. There was not any major landscaping going on.*

Discussion continued regarding the landscaping maintained by the HOA versus the CDD; what areas belonged to the CDD versus the HOA; why the HOA assessments were not going down by the same amount that the CDD assessments were going up; the CDD budget being available for viewing on the CDD website; and how theoretically the HOA assessments should go down when the CDD assessments went up.

Mr. Shaikh Hoque asked why Mr. Matt Sawyer and the CDD gave the HOA maintenance responsibility and would this cost the residents more money.

Mr. Ward: *Neither the CDD Board, nor Matt Sawyer, instituted this change. The HOA terminated the agreement it had with the CDD in which the HOA* *maintained all of the CDD's facilities. Once they did that, we called them, and they basically said how the CDD maintained its assets was up to the CDD. So, we made a budget for the CDD which now maintains the CDD's assets. It's not what you said. It's the opposite of what you said. The CDD did not start this.*

Mr. Shaikh Hoque: *You misunderstand. My question goes back a year or two, when Matt, when he was the President of the HOA, representing the builder, Taylor Morrison, he took the work from the CDD, and gave it to the HOA, then that particular agreement was cancelled by the current HOA Board. I'm aware of that. My question was what was the logic, from Matt, to move it from CDD work to the HOA? Was it based on cost? Because if a piece of work needs to be done by the CDD it will be $1.50 and if the HOA does it, it will be $1 dollar, because of CDD overhead. I'm trying to get the logic of why it was transferred to the HOA two years ago. Matt did it under his leadership.*

Mr. Matt Sawyer: *When we establish CDDs, we take it out for infrastructure, ponds, long term, and then what we do, whether it's owned by the CDD or not, there is a maintenance agreement between the CDD and the HOA to maintain items that may or may not be owned by the CDD. HOAs have more flexibility and more control, especially with an onsite manager. With the CDD there is no onsite manager. They don't own the building. The HOA owns the building and the common areas, and you have an onsite manager where they have more control and oversight of the vendors. We have done this for many years, and this is the first time we have had an HOA come back and say they are terminating that agreement, that they don't want that control to maintain those assets, and they want the CDD to maintain those. Now we have to look at the contract we have with the management firm, we have to look at the engineers, we have to look at the attorney, the inspectors, because now all of them, where they are overseeing not the day to day operations, and they are not here on the ground like an HOA would be, now they are here 60 percent more. But your HOA should be operating at a lessor. But again, that's a question for the HOA that I cannot answer. But in reality, we have maintenance done through the HOA because there is more control over it on the HOA level.*

Mr. Shaikh Hoque: *What about the cost? Is it more expensive for the CDD to do the same work?*

Mr. Earlywine: *The cost should be the same. The savings that Matt's identifying is really a logistical thing, but because the HOA has people more on the ground, that's your efficiency. But you can literally take the HOA contracts that are in place now, swap them out and put them in the CDD's name. The vendors providing the work are not going to change the price just because they are going from HOA to CDD.*

An unidentified male audience member asked if the HOA wanted to take back the maintenance would the CDD allow it.

Mr. Ward responded, at this point, no. He explained the budget had been redone twice, the HOA sent a notice from their attorney, this was now a public hearing, and the assessments had to be put on the roll in the next month. He noted the fiscal year ended September 30, 2026; this was the end of the fiscal year and the end of the new budget process.

Mr. Sawyer agreed.

An unidentified male audience member stated additional lighting was needed in some dark areas. He asked if the CDD would take care of this.

Mr. Ward indicated he received a couple of calls recently from residents. *This is a solar lighting system. It was designed to be a low light system. My response to the few people who have called me has been, let us get into the fall and we will reevaluate that for you. Maybe a couple of residents can help with the reevaluation process to see if there are some lights that need to go in somewhere. They are expensive these things. I think they are close to $2,000 dollars apiece and they are not budgeted for. But, I think we should look at them in the fall, see what everybody wants to do, and then if it's not too expensive, we can afford a light or two, but if it's more than that it's going to have to go into the following year's budget*.

Mr. Dwayne Wright noted the CDD was taking over, and the assessment rate was going up. He asked if there was a way to submit a failure or ticket to the CDD.

Mr. Ward stated if Mr. Wright had an issue or question, he could contact Mr. Ward directly. He noted his phone number was on the website.

Mr. Wright asked if the CDD would be taking care of the landscaping along the wall moving forward.

Mr. Ward noted he believed the HOA owned that landscaping, but he would double check.

Mr. Wright asked about the dead trees from Hurricane Milton.

Mr. Ward responded the HOA was responsible for those trees.

An unidentified male audience member asked about Hurricane Milton debris which was supposedly CDD's responsibility.

Mr. Ward: *That is CDD property, and we are in the process of getting a vendor quote for getting that area cleaned up. I cannot promise to get that done before October 1, because we really don't have money through September 30 to do any work. This budget does not go into effect until October 1, 2026. But I am aware of that problem and a few other problems and if they are not overly pricy, and we can stick it in the budget, I'm going to try to get all of that fixed for you.*

Remember, I just heard about these problems two months ago. You have to give us a little time.

An unidentified male audience member asked if assessments costs were adjusted according to lot sizes.

Mr. Ward explained this was an operational budget assessment, so it was the same assessment for every type of unit. He noted the capital assessment (bonds) were a different number based upon lot size.

An unidentified female audience member asked about the townhomes.

Mr. Ward: *Townhomes are in the CDD, but not in your Master Association. The townhouse community called us and asked us to do the same thing, so we have a separate assessment, a separate budget, for them, for the maintenance of their water management system. The townhome HOA called me directly and worked with me over the last couple of months to transition maintenance to the CDD this coming October. They have a separate budget. It's not in your Master HOA*.

An unidentified male audience member asked how much was budgeted for overhead costs.

Mr. Ward: *I usually use about 6 percent or 7 percent.*

An online male audience member asked if the HOA Board performed a cost benefit analysis of this decision. He asked if the overall cost for residents was increasing between CDD and HOA dues.

Mr. Ward stated he did not know whether the HOA performed a cost benefit analysis.

Mr. Shaikh Hoque asked how much the assessment rate was rising.

Mr. Ward responded the assessment rate was going up a little more than $900 dollars.

Mr. Shaikh Hoque asked if the HOA dues would then decrease by over $900 dollars.

Mr. Ward recommended asking the HOA Board about potential HOA due reductions.

Mr. Shaikh Hoque stated the HOA dues should go down if the cost was going from the HOA to the CDD. He said basically the CDD was simply transferring the work done by the HOA to the CDD.

An unidentified male audience member asked about the wetland maintenance performed by the CDD in 2026 for $95,000 dollars.

Mr. Ward: *There was some wetland maintenance required by the permit which the CDD was doing, which wasn't being done by the HOA. That's what that originally was for.*

An unidentified male audience member asked if $95,000 dollars was again needed for wetland maintenance in fiscal year 2027.

Mr. Ward responded in the affirmative.

Ms. Michelle Hickey asked if she could see the original maintenance agreement between the CDD and the HOA. She asked if there was a cost associated with the HOA at the time of the agreement.

Mr. Ward: *When you do an agreement with a Master HOA and a CDD, it's just an agreement to allow them to maintain the District's facilities at whatever level of service they determine to be appropriate as long as they meet the requirements of any permits, so there are no cost estimates in there. But if you would like to see the agreement, I will put it on the website also.*

Ms. Michelle Hickey asked if it was normal for an HOA to bill back a CDD for maintenance costs.

Mr. Ward responded in the negative. He explained the HOA billed the residents; if the HOA billed the CDD, then the CDD would bill the same residents, so that never happened. He asked if there were any additional questions; hearing none, he called for a motion to close the public hearing.

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, the Public Hearing was closed.

II. Board Comment

Mr. Ward asked if there were any additional Board questions; there were none.

III. Consideration of Resolution 2026-11, a resolution of the Board of Supervisors adopting the Annual Appropriation and Budget for Fiscal Year 2027

Mr. Ward called for a motion to adopt the budget for Fiscal Year 2027.

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, Resolution 2026-11 was adopted, and the Chair was authorized to sign.

b) FISCAL YEAR 2027 IMPOSING SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL, PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE

Mr. Ward indicated this public hearing imposed the assessment rate and certified an assessment roll.

I. Public Comment and Testimony

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

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, the Public Hearing was opened.

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

An unidentified female audience member asked if there was an opportunity for residents to prevent the assessment rate from increasing. She said this was too much of an increase.

Mr. Ward: *The Boards do transition to resident run boards over time. This District will transition later this year; at least 2 or 3 of the seats would transition to residents and that's when your say increases. The final seats would transition in 2028 and 2030 and then the whole Board would be residents. You will have a resident sitting on this Board later this year.*

An unidentified male audience member asked if the Board Members were all Taylor Morrison now.

Mr. Sawyer responded in the affirmative.

Mr. Ward noted he was not with Taylor Morrison, nor was he a member of the Board; he was staff. He stated two seats would transition to qualified electors (residents) in November this year as a matter of law. He explained the two seats would be appointed to residents by the Board this year because the qualification period to run for a position ended; however, he believed in 2028 two more seats would transition to residents and the residents would have an opportunity to run for election if they qualified during the qualification period.

Mr. Sawyer stated if any resident was interested in serving on the CDD Board to speak with any Board Member or with Mr. Ward.

An unidentified male audience member asked if CDD fees ever went down after a transition.

Mr. Ward stated in his very extensive experience it was very rare for CDD fees to go down. He said when CDDs transitioned from developer to resident, the fees almost always went up. He stated typically the residents wanted to increase or improve services, and that typically increased costs. He discussed the process of transitioning maintenance from the HOA to the CDD. He stated residents were welcome to call him (Mr. Ward) with any questions or concerns about CDD things which needed to be done in the community and he would work to address said concerns. He asked if there were any additional questions; hearing none, he called for a motion to close the public hearing.

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, the Public Hearing was closed.

II. **Board Comment**

Mr. Ward asked if there were any Board questions; there were none.

III. **Consideration of Resolution 2026-12, a Resolution of the Board of Supervisors Imposing Special Assessments, Certifying an Assessment Roll**

Mr. Ward called for a motion.

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, Resolution 2026-12 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS Consideration of Resolution 2026-13

Consideration of Resolution 2026-13, a Resolution of the Board of Supervisors Establishing an Operation and Maintenance Assessment Cap for Notice Purposes Only

Mr. Ward stated this Resolution set the cap rate for notice purposes only at $1,630.80 dollars; if the assessment rate went above the cap rate, mailed notice would be sent to all homeowners. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, Resolution 2026-13 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS Staff Reports

I. District Attorney

No report.

II. District Engineer

No report.

III. District Manager

a) June/July – Look for Commission on Ethics Email (Form 1 Financial Disclosure)

b) Important Meeting Dates for Fiscal Year 2026

- NEXT MEETING: Tuesday, July 21, 2026

c) Financial Statements for period ending May 31, 2026 (unaudited)

Mr. Ward reminded the Board to file Form 1 before July 1, 2026.

SEVENTH ORDER OF BUSINESS Supervisor's Requests

Mr. Ward asked if there were any supervisor's requests; there were none.

EIGHTH ORDER OF BUSINESS Public Comments

Mr. Ward asked if there were any public comments.

An unidentified female audience member asked (indecipherable).

Mr. Sawyer: *That is a great question and a question for Taylor Morrison.*

Mr. Piendel: *(Indecipherable).*

Mr. Sawyer: *Once the LOMR is approved, we will communicate with the HOA Board, that way they can send it out.*

An unidentified male audience member asked a questions that was *(Indecipherable).*

Mr. Sawyer: *It takes years.* He discussed the LOMR process. He recommended reaching out to FEMA with additional questions.

An unidentified male audience member asked about paying off the CDD debt.

Mr. Ward explained residents could pay off the capital debt (bond debt) early, but the operations assessment was annual. He explained how to pay off the capital assessment by going to the CDD website, using a parcel ID number (found on the tax bill) to determine the par debt outstanding. He noted there were instructions on how to pay this par debt outstanding, but he recommended calling him (Mr. Ward) before doing any of this.

NINTH ORDER OF BUSINESS Adjournment

Mr. Ward adjourned the meeting at approximately 2:16 p.m.

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, the meeting was adjourned.

River Landing Community Development District

_______________________________ __________________________________

James P. Ward, Secretary Tina Golub, Chairperson

RESOLUTION 2026-15

THE RESOLUTION OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") AMENDING THE FISCAL YEAR 2026 BUDGET WHICH BEGAN ON OCTOBER 1, 2025, AND ENDS ON SEPTEMBER 30, 2026; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the River Landing Community Development District previously adopted the Fiscal Year 2026 Budget; and

WHEREAS, the District desires to amend the adopted Fiscal Year 2026 Budget in accordance with **Exhibit A** attached hereto;

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

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

SECTION 2. AMENDMENT OF FISCAL YEAR 2026 BUDGET. The previously adopted Budget of the District is hereby amended in accordance with **Exhibit A** attached hereto and incorporated herein as if written into this Section.

SECTION 3. SUPPLEMENTAL APPROPRIATION. The District Manager shall have the authority within the General Fund to authorize the transfer of any appropriation or any portion thereof, provided such transfer does not have the effect of increasing the total budget appropriations (Expenses) for Fiscal Year 2026.

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

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

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

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 15th day of September, 2026.

ATTEST:	**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
James P. Ward, Secretary	Michael Piendel, Vice-Chairman

Exhibit A

Fiscal Year 2026 Amended Budget

River Landing

Community Development District

Adopted Budget – Amendment #1
Fiscal Year 2026

Prepared By:
PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900
Email: WardJ@pfm.com

River Landing Community Development District
General Fund - Budget - Amendment #1
Fiscal Year 2026

Description	Actual at 8/31/2026	Anticipated FYE 2026	FY 2026 Adopted Budget	Amendment #1	FY 2026 Amended Budget	Description
Revenues and Other Sources						
Carryforward	$ -	$ -	$ -	$ 8,110	$ 8,110	Cash Available to Partially Fund Operations
Interest Income - General Account	$ -	$ -	$ -		$ -	Interes on General Fund Bank Account
Assessment Revenue						
Assessments - On-Roll	$ 295,199	$ 306,175	$ 306,175		$ 306,175	Assessments from Property Owners
Assessments - Off-Roll	$ -	$ -	$ -		$ -	Direct Billing to Property Owners
Contributions - Private Sources						
Taylor Morrison (Street Light Acquisition)	$ -	$ -	$ -		$ -	Developer Funding of Solar Street Light System
Total Revenue & Other Sources	**$ 295,199**	**$ 306,175**	**$ 306,175**	**$ 8,110**	**$ 314,285**	
Appropriations						
Legislative						
Board of Supervisor's Fees	$ -	$ -	$ -		$ -	Statutory Required Fees (Waived By Board)
Board of Supervisor's - FICA	$ -	$ -	$ -		$ -	FICA (if applicable)
Executive						
Professional - Management	$ 43,083	$ 47,000	$ 47,000		$ 47,000	District Manager
Financial and Administrative						
Audit Services	$ 7,200	$ 7,200	$ 5,700	$ 1,500	$ 7,200	Statutory required audit Yearly
Accounting Services	$ 31,167	$ 34,000	$ 34,000	$ -	$ 34,000	Accounting (Added Series 2025 Bonds)
Assessment Roll Preparation	$ 31,167	$ 34,000	$ 34,000	$ -	$ 34,000	Required Preparation of Rolls - (Added Series 2025 Bonds)
Arbitrage Rebate Fees	$ 500	$ 1,000	$ 1,500	$ (500)	$ 1,000	IRS Required Calculation to insure interet on bond funds does not exceed interest paid on bonds
Other Contractual Services					$ -	
Legal Advertising	$ 3,921	$ 4,000	$ 2,800	$ 1,200	$ 4,000	Statutory Requied Legal Advertising
Trustee Services	$ 12,739	$ 12,739	$ 15,480	$ (2,500)	$ 12,980	Trust Fees for Bonds (Added Series 2025 Bonds)
Dissemination Agent Services	$ 7,000	$ 7,000	$ 6,000	$ 1,000	$ 7,000	Required SEC Reporting for Bonds
Bond Amortization Schedules	$ -	$ 500	$ 1,500	$ (1,000)	$ 500	Added to Budget
Property Appraiser Fees	$ 366	$ 366	$ 150	$ 225	$ 375	Annual Fee
Bank Service Fees	$ 0	$ 250	$ 250	$ (200)	$ 50	Bank Fees - Governmental Accounts

River Landing Community Development District
General Fund - Budget - Amendment #1
Fiscal Year 2026

Description	Actual at 8/31/2026	Anticipated FYE 2026	FY 2026 Adopted Budget	Amendment #1	FY 2026 Amended Budget	Description
Communications and Freight Services						
Postage, Freight & Messenger	$ 538	$ 600	$ 500	$ 100	$ 600	Agenda Mailings and other Misc Mailings
Computer Services (Web Site)	$ 2,400	$ 2,400	$ 2,400	$ -	$ 2,400	Statutory Maintenance of District Web Sites
Insurance	$ 23,374	$ 23,374	$ 22,289	$ 1,085	$ 23,374	General Liability, D&O Liability, Street Lights Property/Liability Insurance
Subscriptions and Memberships	$ 175	$ 175	$ 175	$ -	$ 175	Department of Economic Opportunity Fee
Printing and Binding	$ 1,868	$ 1,900	$ 100	$ 1,800	$ 1,900	Agenda books and copies
Legal Services						
General Counsel	$ 1,472	$ 3,500	$ 10,000	$ (6,500)	$ 3,500	District Attorney
Other General Government Services						
Engineering Services	$ 3,413	$ 4,500	$ 5,000	$ (500)	$ 4,500	District Engineer
Contingencies	$ -	$ -	$ -	$ -	$ -	
Other Physical Environment						
Professional - Management						
Asset Management	$ 1,052	$ 3,000	$ -	$ 3,000	$ 3,000	Preserve maintenance oversight and coordination
Repairs and Maintenance						
Wetland Maintenance	$ 85,300	$ 100,000	$ 100,000	$ -	$ 100,000	Wetland Maintenance for Single Family Homes Only
Preserve Maintenance = TH Only	$ 1,000	$ 2,000	$ -	$ 2,000	$ 2,000	Quarterly Preserve Maintenance for Town Houses Only
Mitigation Maintenance	$ 3,125	$ 6,250	$ -	$ 6,250	$ 6,250	HOA - Maintenance six times per year
Ditch Maintenance	$ 575	$ 1,150	$ -	$ 1,150	$ 1,150	HOA - Maintenance six times per year
Reserves						
Extrordinary Capital or Additional Operations	$ -	$ -	$ -	$ -	$ -	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset additions or renewal for operations expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Other Fees and Charges						
Discounts, Tax Collector Fee and Property Appraiser Fee	$ -	$ 17,331	$ 17,331	$ -	$ 17,331	
Total Appropriations	**$ 261,433**	**$ 314,235**	**$ 306,175**	**$ 8,110**	**$ 314,285**	
Fund Balances:						
Change from Current Year Operations	$ 33,767	$ (8,060)	$ -	$ -	$ -	Cash Over (Short) at Fiscal Year End

River Landing Community Development District

General Fund - Budget - Amendment #1

Fiscal Year 2026

Description	Actual at 8/31/2026	Anticipated FYE 2026	FY 2026 Adopted Budget	Amendment #1	FY 2026 Amended Budget	Description
Fund Balance - Beginning		**$ 209,295**	**$ -**	**$ -**	**$ 201,235**	
Current Year Reserve Additions/(Expenditures)		$ -	$ -	$ (8,110)	$ (8,110)	Budgeted Funds for Long Term Capital Planning
Total Fund Balance		**$ 201,235**	**$ -**	**$ (8,110)**	**$ 193,125**	
Fund Balance - Allocations						
Extraordinary Capital/Operations		$ 122,676			$ 114,554	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations		$ 78,559			$ 78,571	Required to Meet Cash Needs until Assessment Rec'd.
Total Fund Balance		**$ 201,235**			**$ 193,125**	

	FY 2026	FY 2026
Townhouse:		
Assessment Rate	$ 229.51	$ 229.51
CAP Rate:	$ 320.50	$ 320.50
Single Family:		
Added Assessment Rate (Preserve)	$ 171.77	$ 171.77
Total Assessment Rate (Single Family)	$ 401.29	$ 401.29
Cap Rate:	$ 481.54	$ 481.54

RESOLUTION 2026-16

THE RESOLUTION OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") AMENDING THE FISCAL YEAR 2027 BUDGET WHICH BEGINS ON OCTOBER 1, 2026, AND ENDS ON SEPTEMBER 30, 2027; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the River Landing Community Development District previously adopted the Fiscal Year 2027 Budget; and

WHEREAS, the District desires to amend the adopted Fiscal Year 2027 Budget in accordance with **Exhibit A** attached hereto;

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

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

SECTION 2. AMENDMENT OF FISCAL YEAR 2027 BUDGET. The previously adopted Budget of the District is hereby amended in accordance with **Exhibit A** attached hereto and incorporated herein as if written into this Section.

SECTION 3. SUPPLEMENTAL APPROPRIATION. The District Manager shall have the authority within the General Fund to authorize the transfer of any appropriation or any portion thereof, provided such transfer does not have the effect of increasing the total budget appropriations (Expenses) for Fiscal Year 2027.

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

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

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

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 15th day of September, 2026.

ATTEST:

RIVER LANDING
COMMUNITY DEVELOPMENT DISTRICT

____
James P. Ward, Secretary

____
Michael Piendel, Vice-Chairman

Exhibit A

Fiscal Year 2027 Amended Budget

River Landing

Community Development District

Adopted Budget – Amendment #1
Fiscal Year 2027

Prepared By:
PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900
Email: WardJ@pfm.com

River Landing Community Development District
General Fund - Budget - Amendment #1
Fiscal Year 2027

Description	FY 2027 All Units	FY 2027 Townhomes Only	FY 2027 Single Family Only	FY 2027 Total Adopted Budget	Amendment #1	FY 2027 All Units	FY 2027 Townhomes Only	FY 2027 Single Family Only	FY 2027 Total Amended Budget	Notes
Revenues and Other Sources										
Carryforward	$ -	$ -	$ -	$ -	$ 35,328	$ -	$ -	$ 35,328	$ 35,328	Cash Available to Partially Fund Operations
Assessment Revenue										
Assessments - On-Roll	$ 243,098	$ 8,056	$ 433,987	$ 685,142		$ 243,098	$ 8,056	$ 433,987	$ 685,142	Assessments from Property Owners
Total Revenue and Other Sources	**$ 243,098**	**$ 8,056**	**$ 433,987**	**$ 685,142**	**$ 35,328**	**$ 243,098**	**$ 8,056**	**$ 469,315**	**$ 720,470**	
Appropriations										
Legislative										
Board of Supervisor's Fees	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	Statutory Required Fees (Waived By Board)
Executive										
Professional - Management	$ 57,000	$ -	$ -	$ 57,000		$ 57,000	$ -	$ -	$ 57,000	District Manager
Financial and Administrative										
Audit Services	$ 5,200	$ -	$ -	$ 5,200		$ 5,200	$ -	$ -	$ 5,200	Statutory required annual audit
Accounting Services	$ 48,000	$ -	$ -	$ 48,000		$ 48,000	$ -	$ -	$ 48,000	Accounting (Added Series 2025 Bonds)
Assessment Roll Preparation	$ 48,000	$ -	$ -	$ 48,000		$ 48,000	$ -	$ -	$ 48,000	Required Preparation of Rolls - (Added Series 2025 Bonds)
Arbitrage Rebate Fees	$ 1,500	$ -	$ -	$ 1,500		$ 1,500	$ -	$ -	$ 1,500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services										
Legal Advertising	$ 3,000	$ -	$ -	$ 3,000		$ 3,000	$ -	$ -	$ 3,000	Statutory Required Legal Advertising
Trustee Services	$ 12,739	$ -	$ -	$ 12,739		$ 12,739	$ -	$ -	$ 12,739	Trust Fees for Bonds (Added Series 2025 Bonds)
Dissemination Agent Services	$ 7,000	$ -	$ -	$ 7,000		$ 7,000	$ -	$ -	$ 7,000	Required SEC Reporting for Bonds
Bond Amortization Schedules	$ 1,000	$ -	$ -	$ 1,000		$ 1,000	$ -	$ -	$ 1,000	
Property Appraiser Fees	$ 400	$ -	$ -	$ 400		$ 400	$ -	$ -	$ 400	Annual Fee
Bank Service Fees	$ 250	$ -	$ -	$ 250		$ 250	$ -	$ -	$ 250	Bank Fees - Governmental Accounts
Communications and Freight Services										
Postage, Freight & Messenger	$ 500	$ -	$ -	$ 500		$ 500	$ -	$ -	$ 500	Agenda Mailings and other Misc Mailings
Computer Services (Web Site)	$ 2,400	$ -	$ -	$ 2,400		$ 2,400	$ -	$ -	$ 2,400	Statutory Maintenance of District Web Sites
Insurance	$ 23,874	$ -	$ -	$ 23,874		$ 23,874	$ -	$ -	$ 23,874	General Liability, D&O Liability, Street Lights Property/Liability Insurance
Subscriptions and Memberships	$ 175	$ -	$ -	$ 175		$ 175	$ -	$ -	$ 175	Department of Economic Opportunity Fee
Printing and Binding	$ 300	$ -	$ -	$ 300		$ 300	$ -	$ -	$ 300	Agenda books and copies
Legal Services										
General Counsel	$ 8,000	$ -	$ -	$ 8,000		$ 8,000	$ -	$ -	$ 8,000	District Attorney
Other General Government Services										
Engineering Services	$ 10,000	$ -	$ -	$ 10,000		$ 10,000	$ -	$ -	$ 10,000	District Engineer
Subtotal	**$ 229,338**	**$ -**	**$ -**	**$ 229,338**		**$ 229,338**	**$ -**	**$ -**	**$ 229,338**	

River Landing Community Development District
General Fund - Budget - Amendment #1
Fiscal Year 2027

Description	FY 2027 Units	All	FY 2027 Townhomes Only	FY 2027 Single Family Only	FY 2027 Total Adopted Budget	Amendment #1	FY 2027 Units	All	FY 2027 Townhomes Only	FY 2027 Single Family Only	FY 2027 Total Amended Budget	Notes
Other Physical Environment												
Professional - Management												
Asset Management	$	-	$ -	$ 15,000	$ 15,000		$	-	$ -	$ 15,000	$ 15,000	Aquatic maintenance oversight and coordination
Repairs and Maintenance - Lake												
Lake Maintenance	$	-	$ 3,600	$ -	$ 3,600		$	-	$ 3,600	$ -	$ 3,600	Monthly Lake Maintenance for Town Houses Only
Lake Bank Maintenance	$	-	$ -	$ 18,000	$ 18,000		$	-	$ -	$ 18,000	$ 18,000	Repairs/Maint of erosion areas as needed
Littoral Shelf Maintenance	$	-	$ -	$ 12,000	$ 12,000		$	-	$ -	$ 12,000	$ 12,000	Adding /replacement of littoral plantings around the lakes
Midge Fly Control	$	-	$ -	$ 3,000	$ 3,000		$	-	$ -	$ 3,000	$ 3,000	Midge fly treatments as needed
Mulch	$	-	$ -	$ 8,000	$ 8,000		$	-	$ -	$ 8,000	$ 8,000	Pinestraw installation & replenishment within vegetated areas
Pond Maintenance	$	-	$ -	$ 43,200	$ 43,200		$	-	$ -	$ 43,200	$ 43,200	HOA - Aquatic Maint. of 35 ponds - approx 61,150 linear feet / 86.48 acres
Drainage Inspections	$	-	$ -	$ 7,000	$ 7,000		$	-	$ -	$ 7,000	$ 7,000	Storm drainage inspections throughout community
Preserve Services												
Professional - Management												
Asset Management	$	-	$ -	$ 5,000	$ 5,000		$	-	$ -	$ 5,000	$ 5,000	Preserve maintenance oversight and coordination
Repairs and Maintenance - Preserve												
Wetland Maintenance	$	-	$ -	$ 95,000	$ 95,000		$	-	$ -	$ 95,000	$ 95,000	Wetland Maintenance for Single Family Homes Only
Preserve Maintenance	$	-	$ 4,000		$ 4,000		$	-	$ 4,000		$ 4,000	Qtrly Preserve Maintenance for Town Houses Only
Mitigation Maintenance	$	-	$ -	$ 18,750	$ 18,750		$	-	$ -	$ 18,750	$ 18,750	HOA - Maintenance six times per year
Ditch Maintenance	$	-	$ -	$ 3,450	$ 3,450		$	-	$ -	$ 3,450	$ 3,450	HOA - Maintenance six times per year
Natural Area Maintenance	$	-	$ -	$ 58,650	$ 58,650		$	-	$ -	$ 58,650	$ 58,650	HOA - Maintenance six times per year
Preserve Edges Maintenance	$	-	$ -	$ 14,100	$ 14,100		$	-	$ -	$ 14,100	$ 14,100	HOA - Maintenance six times per year
Monitoring	$	-	$ -	$ 2,000	$ 2,000		$	-	$ -	$ 2,000	$ 2,000	HOA - Compliance Monitoring of mitigation area F9
Boardwalk & Trail System	$	-	$ -	$ 8,000	$ 8,000		$	-	$ -	$ 8,000	$ 8,000	Preventative maint of boardwalk and trail system
Road and Street Facilities												
Repairs and Maintenance												
Street Light Maintenance	$	-	$ -	$ 7,500	$ 7,500	$ -	$	-	$ -	$ 7,500	$ 7,500	Repairs and maintenance of street lights as needed
Maintenance - Barrelman Blvd	$	-	$ -	$ -	$ -	$ 11,100	$	-	$ -	$ 11,100	$ 11,100	Landscape maintenance of Barrelman Blvd
Landscaping												
Professional - Management												
Asset Management	$	-	$ -	$ 5,000	$ 5,000	$ 5,000	$	-	$ -	$ 5,000	$ 5,000	Landscape maintenance oversight and coordination
Repairs and Maintenance												
Fringe Plantings	$	-	$ -	$ 110,000	$ 110,000	$ 110,000	$	-	$ -	$ 110,000	$ 110,000	Maintenance of fringe plantings and natural areas
Capital Outlay												
Fringe Plantings	$	-	$ -	$ 110,000	$ 110,000	$ (110,000)	$	-	$ -	$ -	$ -	Revegetation of fringe plantings and natural areas
Landscape Replacements	$	-	$ -	$ 101,000	$ 101,000	$ (101,000)	$	-	$ -	$ -	$ -	Replacement of plantings recently burnt in fire - Add to FY28 Budget
Subtotal	**$**	**-**	**$ 7,600**	**$ 318,650***	**$ 326,250***	**$ 126,100**	**$**	**-**	**$ 7,600**	**$ 444,750**	**$ 452,350**	*Subtotals incorrect

Prepared By:
PFM Management Services, LLC

River Landing Community Development District
General Fund - Budget - Amendment #1
Fiscal Year 2027

Description	FY 2027 All Units	FY 2027 Townhomes Only	FY 2027 Single Family Only	FY 2027 Total Adopted Budget	Amendment #1	FY 2027 All Units	FY 2027 Townhomes Only	FY 2027 Single Family Only	FY 2027 Total Amended Budget	Notes
Reserves										
Extraordinary Capital or Additional Operations	$ -	$ -	$ 90,772	$ 90,772	$ (90,772)	$ -	$ -	$ -	$ -	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset additions or renewal for operations expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Other Fees and Charges										
Discounts, Tax Collector Fee and Property Appraiser Fee	$ 13,760	$ 456	$ 24,565	$ 38,782	$ -	$ 13,760	$ 456	$ 24,565	$ 38,782	
Total Expenditures and Other Uses	**$ 243,098**	**$ 8,056**	**$ 433,987**	**$ 685,142**	**$ 35,328**	**$ 243,098**	**$ 8,056**	**$ 469,315**	**$ 720,470**	
Fund Balances:										
Change from Current Year Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - *Beginning	**$ 211,190**			**$ 211,190**		**$ 193,125**			**$ 193,125**	Fund Balance adjusted per FY26 Amended Budget
Current Year Reserve Additions/(Expenditures)	$ -	$ -	$ 90,772	$ 90,772	$ (126,100)	$ -	$ -	$ (35,328)	$ (35,328)	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	**$ 211,190**	**$ -**	**$ 90,772**	**$ 301,962**		**$ 193,125**	**$ -**	**$ (35,328)**	**$ 157,797**	

***Beginning Fund Balance at 10/1/2025 per audited financial statements**

Description	FY 2027 Total Adopted Budget	FY 2027 Total Amended Budget	Notes
Fund Balance - Allocations/Use of Funds			
Extraordinary Capital/Operations	$ 130,677	$ (22,320)	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	$ 171,285	$ 180,117	Required to Meet Cash Needs until Assessment Rec'd.
Total Fund Balance	**$ 301,962**	**$ 157,797**	

Description of Product:	FY 2027	FY 2027	Notes
Townhouse:			
Assessment Rate - General & Administrative Cost	$ 281.04	$ 281.04	
Added Assessment Rate - Maintenance	$ 32.22	$ 32.22	Added FY27 - Townhouses only
Total Assessment Rate - Townhouse	**$ 313.26**	**$ 313.26**	
CAP Rate:	$ 320.50	$ 320.50	
Single Family:			
Assessment Rate - General & Administrative Cost	$ 281.04	$ 281.04	
Added Assessment Rate - Maintenance & Reserves	$ 705.67	$ 705.67	Added FY27 - Single Family only
Total Assessment Rate - Single Family	**$ 986.71**	**$ 986.71**	
Cap Rate:	$ 1,184.05	$ 1,184.05	
Total Units Subject to Assessment	**865**	**865**	Final Unit Counts AFTER all Land Platted
Single Family Units Subject to Preserve Assessment	615	615	Final Unit Counts AFTER all Land Platted
Townhome Units - Total	250	250	Final Unit Counts AFTER all Land Platted
Adopted Cap Rate: (Adopted FY25)			
Cap Rate: TOWNHOUSE	**$ 320.50**	**$ 320.50**	Adopted CAP Rate FY2025
Cap Rate: SINGLE FAMILY	**$ 1,184.05**	**$ 1,184.05**	Adopted CAP Rate FY2027

AGREEMENT FOR ASSET MANAGEMENT SERVICES

THIS AGREEMENT FOR ASSET MANAGEMENT SERVICES ("**Agreement**") is made and entered into to be effective the **15th** day of **September 2026** (“**Effective Date**”) and is by and between **RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, being situated in Pasco County, Florida ("**District**"), and **CALVIN, GIORDANO & ASSOCIATES, INC.**, a Florida corporation ("**Contractor**"). District and Contractor are sometimes referred to herein collectively as the “**Parties**” and individually as a “**Party**”.

WITNESSETH:

WHEREAS, District has the responsibility for operating and/or maintaining certain public facilities in accordance with Chapter 190 F.S. including, without limitation, storm water management system (lakes and drainage system), conservation areas, landscaping and irrigation system and such other services that may be added during the term of this Agreement and within and outside the District’s boundaries (collectively, “**CDD Facilities**”); and

WHEREAS, District from time to time engages certain independent contractors to perform maintenance work on the CDD Facilities ("**CDD Maintenance Contractors**"); and

WHEREAS, District desires to employ Contractor to manage and oversee the CDD Facilities and the CDD Maintenance Contractors, and otherwise provide the “**Services**” described in **Exhibit A**, attached hereto and made a part hereof; and

WHEREAS, Contractor shall provide the Services subject to certain reporting requirements and other oversight by the District’s Manager, PFM Management Services, LLC (“**District Manager**”), as set forth more fully herein; and

WHEREAS, Contractor has represented that it can provide such Services as required by District.

NOW THEREFORE, for good and valuable consideration, including the mutual benefits provided to each Party by this Agreement, receipt and sufficiency of which are acknowledged by the Parties, it is mutually agreed by and between the Parties as follows:

1. RECITALS. The above recitals are true and correct and are incorporated by reference.

2. DISTRICT MANAGER. Contractor shall provide all Services in close coordination with the District Manager and shall be subject to the reporting requirements and other oversight by the District Manager as set forth in this Agreement. Contractor shall have no authority to contract on behalf of the District or have access to District funds.

3. SERVICES. The Contractor agrees to provide the Services outlined in **Exhibit A**. Contractor hereby covenants to the District that it shall perform the Services: (i) using its best skill and judgment and in accordance with generally accepted professional standards, and (ii) in compliance with all applicable federal, state, county, municipal, building and zoning, land use, environmental, public safety, non-discrimination and disability accessibility laws, codes, ordinances, rules and regulations, permits and approvals, including, without limitation, all professional registration (both corporate and individual) for all required basic disciplines that it shall perform. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services. Contractor represents that the Services are sufficient to ensure that the CDD Facilities are being operated in a manner consistent with applicable permits and approvals, if any. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. This Agreement grants to Contractor the right to enter the District property that is the subject of this Agreement, and for those purposes described in this Agreement. In addition to and as part of the Services set forth on **Exhibit A,** the Contractor shall provide the following Services:

a. ***Asset Manager & Asset Manager Staff -*** Contractor shall identify a primary field operations manager ("**Asset Manager**") to provide the Services and may also hire one or more individuals and/or subcontractors (together, "**Asset Manager Staff**") to work under the direction of the Asset Manager.

   The District Manager shall, in its sole discretion, have the right to approve or disapprove of any candidates for Asset Manager, and to have the Asset Manager and/or any Asset Manager Staff members removed upon five days prior written notice to the Contractor. Because of the close working relationship between the Asset Manager and the District Manager and the critical nature of the role, the District reserves the right to review and approve the Asset Manager as described herein. Unless otherwise waived by the District, Contractor shall provide no less than three (3) candidates for the District Manager to review for the Asset Manager position. In the event District Manager disapproves of any Asset Manager candidate proposed by Contractor, Contractor shall select either from any approved candidates or submit additional candidates for the District Manager to review. The District Manager shall have the right to approve any replacement of the Asset Manager by Contractor in the same manner described above; provided, however, that prior to any such final appointment of a replacement Asset Manager, Contractor may employ an interim person in said manager position.

b. ***Management of Vendors –*** Contractor shall manage, direct, coordinate, oversee and monitor all of the vendors that are performing services on any CDD Facilities as directed by District Manager from time to time.

c. ***Investigation of Claims/Damage –*** Contractor shall promptly investigate and make a full written report as to all accidents or claims for damage relating to the ownership, operation and maintenance of the CDD Facilities and the estimated cost of repair.

d. ***Monthly Report -*** Contractor shall prepare for the District a monthly report relating to the CDD Facilities and the Services, which content shall be the responsibility of the Contractor; provided, however, that any and all requests by the District Manager shall be included in the monthly report after which the final report shall be provided to the District Manager at the beginning of each month for the preceding month. The report shall advise District on business matters between District and CDD Maintenance Contractors maintaining CDD Facilities and provide recommended solutions and/or options to the District. Contractor shall maintain files for all such correspondence as well as correspondence received.

e. ***NPDES Reporting –*** Contractor shall be responsible for preparing and submitting any and all regulatory reports (e.g., any reporting requirements under National Pollution Discharge Elimination System (NPDES) permits, conservation/mitigation reporting, etc.) required for the District's operation of the community stormwater system and conservation areas. Among other things, Contractor shall complete the annual NPDES submittal form with CDD specific data, obtain the required signature(s), and submit the completed form / package to Manatee County. Contractor shall attend annual audit and periodic local County meetings with Manatee County for NPDES compliance, and information dissemination. Draft copies of all such reports shall be provided to the District Manager for review prior to submittal.

f. ***Additional Work -*** The District Manager may engage Contractor to perform work which is outside the scope of the Services as set forth on **Exhibit A** ("**Additional Work**"). The fees paid to Contractor for such Additional Work authorized by the District Manager shall be pursuant to the fee schedule set forth on **Exhibit B**. Except as expressly provided herein, the Additional Work shall be subject to all other terms and conditions of this Agreement. Any Additional Work must be pre-approved in writing by the District Manager prior to the Contractor undertaking any such Additional Work.

4. COMPENSATION; PAYMENT. As compensation for the Services described in this Agreement, District agrees and covenants to pay Contractor certain professional fees ("**Professional Fees**") for its full and faithful performance of the Services herein. The initial schedule for Professional Fees is set forth on **Exhibit B** attached hereto and made a part hereof. The Professional Fees shall be payable in equal monthly installments at the beginning of each month, and the amount of said Professional Fees may be amended annually as evidenced by the budget adopted by District. In no event shall the total and cumulative amount of fees paid to Contractor under this Agreement exceed the amount of funds annually budgeted for the Services. For the first year of Services, the fees paid will be in accordance to the Districts adopted Budget. Notwithstanding the fixed monthly fee arrangement, Contractor shall maintain accurate and detailed records of the hours it has actually spent performing the Services with descriptions and categories of the related work performed. Contractor shall provide written documentation of such hours to District upon request, which documentation shall be in a form reasonably acceptable to District.

The Contractor shall maintain records conforming to usual accounting practices. Further, the Contractor agrees to render monthly invoices to the District, in writing, which shall be delivered or mailed to the District by the fifth (5th) day of the next succeeding month. Each monthly invoice shall contain, at a minimum, the District's name, the Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on the invoice with a description of each sufficient for the District to approve each cost, the time frame within which the services were provided, and the address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, Section 218.70 et al. of the Florida Statutes, these monthly invoices are due and payable within forty-five (45) days of receipt by the District.

Costs and Expenses - District shall pay or reimburse Contractor for all reasonable costs which may be incurred by Contractor in the performance of the Services and its obligations, duties and undertakings for District, provided such costs are approved in writing and in advance by the District's Manager or District's Board of Supervisors. District shall not be required to reimburse Contractor for salaries of officers (or employees) of Contractor and general overhead of Contractor, as said mentioned items and services are included within the Professional Fees provided. Contractor will give District all discounts, rebates or commissions provided by any supplier or service contractor where applicable. If Contractor advances for and on behalf of District any costs approved by District, then Contractor shall submit a statement of such costs on or about the first of each month for the costs incurred during the prior month. District shall reimburse Contractor for approved costs consistent with the payment time frames set forth in the preceding paragraph.

5. TERM. District engages Contractor as an independent contractor and Contractor accepts such engagement for the term beginning on **October 1, 2026**. This Agreement shall be continuing in nature unless and until terminated in accordance with the terms of this Agreement.

6. TERMINATION. District agrees that Contractor may terminate this Agreement with or without cause by providing ninety (90) days written notice of termination to District; provided, however, that District shall be provided a reasonable opportunity to cure any breach under this Agreement by District. District may terminate this Agreement with or without cause. District may terminate this Agreement immediately with cause by providing written notice of termination to Contractor. District shall provide sixty (60) days written notice of termination without cause. Upon any termination of this Agreement, Contractor's sole remedy shall be payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets District may have against Contractor. Contractor shall be paid for services rendered up through the date of termination. All obligations arising under this Agreement shall be null and void as of the termination date, except for Contractor's obligations to turn over all District books, records, or other property (including, without limitation, data stored electronically) in Contractor's possession which relate directly or indirectly to District.

7. **INDEPENDENT CONTRACTOR**. This Agreement does not create an employee/employer relationship between the Parties. It is the intent of the Parties that Contractor is an independent contractor under this Agreement and not District's employee for

all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers' Compensation Act, and the State unemployment insurance law. Contractor shall retain sole and absolute discretion in the judgment of the manner and means of carrying out Contractor's activities and responsibilities hereunder provided, further that administrative procedures applicable to the Services performed shall be those of Contractor, which policies of Contractor shall not conflict with District, or other government policies, rules or regulations relating to the use of Contractor's funds provided by this Agreement. Contractor agrees that it is a separate and independent enterprise from District, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize the skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between Contractor and District and District will not be liable for any obligation incurred by Contractor, including but not limited to unpaid minimum wages and/or overtime premiums. Contractor shall not incur expenses on behalf of District, or enter into any contract on behalf of District, either written or oral, or in any other way attempt to obligate or bind District. Instead, all contracts shall be submitted to the District Manager for approval and execution.

8. CARE OF DISTRICT PROPERTY. Contractor shall use all due care to protect the property of the District, its patrons, landowners and authorized guests from damage by Contractor or its employees or agents. Contractor agrees to repair any damage resulting from the Services within twenty-four (24) hours. Any such repairs shall be at Contractor's sole expense, unless otherwise agreed, in writing, by the District.

9. COMPLIANCE WITH LAW. In providing the Services, Contractor shall comply with all applicable laws, rules, and regulations, including but not limited to all orders or requirements affecting the District property placed thereon by any governmental authority having jurisdiction.

10. PERMITS AND LICENSES. All permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

11. INSURANCE. Contractor shall maintain throughout the term of this Agreement the insurance listed below:

a. Workers' Compensation insurance on behalf of all employees who are to provide a service under this Contract, as required under applicable Florida law and Employer's Liability with limits of not less than $100,000 per employee per accident, $500,000 disease aggregate, and $100,000 per employee per disease.

b. Commercial General Liability insurance on comprehensive basis including but not limited to bodily injury, property damage, contractual, products and completed operations, and personal injury with limits of not less than (1,000,000.00) per occurrence, ($2,000,000.00) aggregate covering all work performed under this Agreement.

c. Contractual liability insurance covering all liability arising out of the terms of this Agreement.

d. Automobile liability insurance for bodily injury and property damage, including all vehicles owned, leased, hired and non-owned vehicles with limits of not less than ($1, 000,000.00) combined single limit covering all work performed under this Agreement.

District shall be named as an additional insured on the commercial general liability policy and the policy shall be endorsed that such coverage shall be primary to any similar coverage carried by District. Certificates of insurance acceptable to District shall be filed by Contractor with District prior to the commencement of the Services. Said certificate shall clearly indicate type of insurance, amount and classification in strict accordance with the foregoing requirements. These certificates shall contain a provision that coverage afforded under Contractor's policies will not be cancelled until at least thirty (30) days prior written notice has been given to District by certified mail. All insurance policies required of Contractor shall be issued by a company authorized to do business under the laws of the State of Florida, with a minimum A.M. Best Rating of "A". The acceptance by District of any Certificate of Insurance does not constitute approval or agreement by District that the insurance requirements have been satisfied or that the insurance policy shown on the Certificate of Insurance is in compliance with the requirements of this Agreement. Should at any time Contractor fail for any or no reason to maintain the insurance coverage required, District may immediately terminate this Agreement. If the initial or any subsequently issued certificate of insurance expires prior to the completion of the Services, Contractor shall furnish to District renewal or replacement certificate(s) of insurance not later than thirty (30) calendar days prior to the date of their expiration.

12. INDEMNIFICATION. Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the Services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. Additionally, nothing in this Agreement requires Contractor to indemnify the District for the District's percentage of fault if the District is adjudged to be more than 50% at fault for any claims against the District and Contractor as jointly liable parties; however, Contractor shall indemnify the District for any and all percentages of fault attributable to Contractor for claims against the District, regardless of whether the District is adjudged to be more or less than 50% at fault. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, fines, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest accrued against the District, all as actually incurred. The indemnification rights herein contained shall be cumulative of, and in addition to, any and all rights, remedies and recourse to which the District shall be entitled, whether pursuant to some other provision of this Agreement, at law, or in equity. The provisions of this Section shall survive the termination or expiration of this Agreement.

13. DEFAULT; THIRD-PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third-party. Nothing contained herein shall limit or impair the District's right to protect its rights from interference by a third-party to this Agreement.

14. ATTORNEY'S FEES. In the event that either the District or Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

15. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties hereto relating to the subject matter of this Agreement.

16. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both parties hereto.

17. NOTICES. All notices, requests, consents, and other communications under this Agreement ("**Notices**") shall be in writing and shall be hand delivered, mailed by Overnight Delivery or First Class Mail, postage prepaid, to the parties, at the addresses listed below. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Contractor may deliver Notice on behalf of the District and Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

IF TO DISTRICT:

River Landing Community Development District
c/o PFM Management Services LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
Email: wardj@pfm.com & carvalhov@pfm.com

IF TO CONTRACTOR:

Calvin, Giordano & Associates, Inc.
Attn: Christopher Giordano
1800 Eller Drive, Suite 600
Fort Lauderdale, Florida 33316
Email: rfreeman@cgasolutions.com

18. THIRD-PARTY BENEFICIARIES. This Agreement is solely for the benefit of the District and Contractor and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third-party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and Contractor any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and Contractor and their respective representatives, successors, and assigns.

19. ASSIGNMENT. Neither the District nor Contractor may assign this Agreement or any monies to become due hereunder without the prior written approval of the other. Any purported assignment without such written approval shall be void.

20. CONTROLLING LAW; VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. The parties agree that venue for any action arising hereunder shall be in a court of appropriate jurisdiction in the County in which the District is located.

21. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is the District's Manager ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Contractor, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, C/O PFM MANAGEMENT SERVICES LLC, 3501 QUADRANGLE BOULEVARD, SUITE 270, ORLANDO, FLORIDA 32817, EMAIL: WARDJ@PFM.COM & CARVALHOV@PFM.COM, PHONE: (954) 658-4900.

22. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement or any part of this Agreement not held to be invalid or unenforceable.

23. HEADINGS. The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

24. NEGOTIATIONS AT ARM'S LENGTH. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement and received, or had the opportunity to receive, the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against any party.

25. LIMITATIONS ON LIABILITY. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute or law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

26. SCRUTINIZED COMPANIES. Contractor certifies that it is not in violation of section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.

27. E-VERIFY. Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees and shall comply with all requirements of Section 448.095, *Florida Statutes*, as to the use of subcontractors. The District may terminate the Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

28. CONFLICTS. In the event that there are any conflicts between the terms of this Agreement and its exhibits, the terms of this Agreement shall control.

29. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of both parties hereto, both parties have complied with all the requirements of law, and both parties have full power and authority to comply with the terms and provisions of this Agreement.

30. E-SIGNATURE; COUNTERPARTS. This Agreement may be executed by electronic signature, and in any number of counterparts; however, all such counterparts together shall constitute but one and the same instrument.

31. REPLACEMENT OF PRIOR AGREEMENT. Upon full execution of this Agreement, it shall amend and replace that certain prior Agreement for Field Maintenance Oversight Services as of the Effective Date.

[CONTINUED ON NEXT PAGE]

AGREEMENT FOR ASSET MANAGEMENT SERVICES

The Parties execute this Agreement and further agree that it shall take effect as of the date first written above.

River Landing
Community Development District

____
James P. Ward, Secretary

____
__________________, Chairperson

Calvin, Giordano & Associates, Inc.

____
Name: David Stambaugh
Its: Vice-President

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
FIELD ASSET MANAGEMENT - SCOPE OF SERVICES
EXHIBIT "A"

This general scope of services includes but not limited to oversight, consultation, and contract management services and for the CDD's Maintenance Contractors tasked with maintaining these areas. Specific services include:

1. Procurement and Bidding Scope of Services

   A. General Outline:

   The scope of services under this section includes establishing procurement guidelines and bidding services. The procurement guidelines will establish rules and regulations for purchasing requirements based on total purchase cost. The goal is to develop a procurement procedure that does not hinder day-to-day activities but ensures cost effective purchasing and bidding for all services.

      I. Establish Procurement Procedures & Guidelines.
      II. Establish limits of authority for services.

   B. Prepare Base Contract for all Services

      I. Establish base contract tailored for River Landing CDD which can be utilized for all services purchased.

   C. Prepare Specifications and Exhibits for Specific Services

      I. Create specifications utilizing industry standards (ASTM, ASCE, etc.) for each specific service being procured.
      II. Produce Complete Bid Package (Contract, Specifications, Reports, Plans, Exhibits)

   D. Bidding Services

      I. Distribute complete bid packages to all interested, qualified service providers.
      II. Coordinate Pre-Bid Meeting to allow for site visits and any last Inquiries from service providers.
      III. Respond to all service providers in writing and issue bid document addenda as necessary.
      IV. Review submitted bid packages to establish the lowest responsive service provider.
      V. Matrix of value, experience, references and insurance requirements.
      VI. Provide recommendation for award to the provider which poses the best value to the CDD.

   E. Negotiation and Contract Execution

      I. Provide final negotiations to establish unit rates and Not To Exceed contractual amounts.

II. Obtain required Certificates of Insurance listing CDD as additional insured.
III. Obtain fully executed contract documents.
IV. Retain files of all bid packages submitted, contracts executed, insurance certificates, etc., both hard copy and electronically.

2. Operations and Maintenance Services.

A. Programs subject to the operations and maintenance Field Asset Management.

I. Stormwater Management System.

1. Lakes and Ponds, including aerators.
2. Littoral Shelves Monitoring and Plantings
3. Master Drainage System

II. Landscaping
III. Irrigation System
IV. Street Lighting (if applicable)
V. District Roadways (if applicable)

B. Reading and becoming familiar with the CDD's permits and any governing documents for the purposes of delivery of the services described herein.

C. Coordinate, oversee and monitor the programs to include:

I. Participate in bi-weekly walk-throughs and on-site inspections of the systems with the CDD Maintenance Contractor(s).
II. Review Weekly/Monthly Reports provided by the CDD Maintenance Contractor(s)
III. Coordination with outside vendors for regular maintenance and emergency repairs to damaged components on an as-need basis, with 2-hour emergency response team, and 24-hour emergency response via coordination with outside Vendors to repair damaged facilities.
IV. Review Maintenance contractor pay applications against purchase order/contract quantities and requirements and provide recommended payment due.
V. Properly coded and submitted pay applications to District Accounting for timely payment.
VI. Respond and coordinate CDD Maintenance Contractor(s) responses to emergency situations.

3. Asset Monitoring:

A. Observe and document necessary repairs to the District's Stormwater Management System Components via regular inspections, including lake aerators.

B. Obtain quotes from Qualified Contractors and Vendors to perform additional maintenance and repairs to the District's Stormwater Management System, as necessary based on the observations and inspections, above.

C. Oversee and monitor the additional maintenance and repairs above, and report to the District Manager providing recommendations for issuance of purchase orders and other coordination as necessary with the District Manager.

D. Coordinate with District's Aquatic Maintenance Vendor for yearly "Fixed Structures Inspection", which shall include review of the Vendor's report, field confirmation of any items needing repair and coordination of quotes and overseeing of work, pursuant to items band c, above.

4. NPDES Compliance / Reporting

A. Prepare quarterly Stormwater Pollution Prevention Plan reports (if applicable) of the CDD property in conjunction with annual NPDES requirements. Coordinate with District Manager and other necessary parties to compile the documents and data needed for the submittal of annual NPDES reporting to Manatee County.

B. Complete the NPDES annual submittal form with CDD specific data and obtain the required signature(s). Upon completion, submit the completed form / package to Manatee County.

C. Attend annual audit and periodic local County meetings with Manatee County for NPDES compliance, and information dissemination.

5. Administrative Services:

A. Maintain electronic files for all correspondence, reports, contracts, purchase orders and documents relating to these services and upload all documents to the District's electronic filing system and have a representative attend meetings of the CDD's Board of Supervisors as deemed reasonably necessary by the District Manager in his sale and absolute discretion to present reports to the District's Board of Supervisors.

B. Prepare and advise the District Manager on business matters between the CDD and the Maintenance Contractor(s) maintaining the systems and services provided by the District.

EXHIBIT “B”

Calvin, Giordano & Associates, Inc.
A SAFEbuilt® COMPANY

PROFESSIONAL FEE SCHEDULE - 2026 RATES

Principal	$277
Contract Administrator	$257
Project Coordinator	$129
Executive Assistant / Clerical	$95

ENGINEERING

Director, Engineering	$248
Sr. Project Manager	$216
Project Manager	$197
Sr. Engineer	$199
Project Engineer	$173
Engineer	$148
Jr. Engineer	$129
Senior CADD Tech	$150
CADD Technician	$127
Permit Administrator	$121
Engineering Plan Review	$197
Certified Floodplain Manager	$173

LANDSCAPE ARCHITECT

Director, Landscape Architect	$248
Senior LA/Urbanist	$199
Environmental Administrator	$165
Environmental Specialist	$137
Environmental Assistant	$127
Landscape Architect/Urbanist	$183
Senior CADD Tech	$150
CADD Technician	$127
Landscape Inspector/Arborist	$137
Landscape Plan Reviewer	$188
Jr. Landscape Architect/Urbanist	$165
Landscape Designer	$137
Jr. Landscape Designer	$122
Landscape Analyst	$89

SURVEYING

Director, Surveying	$248
Senior Registered Surveyor	$196
Survey Crew	$182
Registered Surveyor	$175
Survey Coordinator	$141
CADD Technician	$127
3D Laser Scanner	$497
G.P.S. Survey Crew	$219

EXPERT WITNESS

Principal	$438
Registered Engineer/Surveyor	$371
Project Engineer	$304

INDOOR AIR QUALITY SERVICES

Sr. Environmental Scientist	$165
Environmental Scientist	$137

CONSTRUCTION

Director, Construction	$248
Sr. Project Engineer (CEI)	$223
Project Administrator (CEI)	$167
Construction Management Director	$185
Construction Manager	$167
Senior Inspector	$137
ITS Inspector	$137
Inspector	$125
Inspector Aide	$120
Construction Coordinator	$129
Resident Compliance Specialist	$125

GOVERNMENT SERVICES

Director, Governmental Services	$248
Director, Code Enforcement	$194
Director, Building Code	$194
Project Manager	$197
Code Enforcement Field Supervisor	$148
Code Enforcement Field Inspector	$125
Special Magistrate Clerk	$95
Building Official	$153
Building Plans Reviewer	$131
Building Inspector	$125
Permit Processor	$95
Engineering Plan Review	$197
Certified Floodplain Manager	$173

PLANNING

Director, Planning	$248
Planning Administrator	$202
Principal Planner	$196
Planning Manager	$196
Senior Planner	$167
Planner	$141
Assistant Planner	$123
Planning Technician	$95
Grants Administrator	$202
Grants Coordinator	$141

DATA TECH DEVELOPMENT

Director, Data Tech Dev.	$248
GIS Coordinator	$196
GIS Specialist	$167
Multi-Media 3D Developer	$150
GIS Technician	$129
Sr. Applications Developer	$248
Applications Developer	$185
Network Administrator	$206
System Support Specialist	$150
IT Support Specialist	$113

In addition to the hourly rates listed above, charges will include direct out-of-pocket expenses such as reproduction, overnight mail, and other reimbursables billed at a multiplier of 1.25.

Building Code Services
Civil Engineering / Roadway & Highway Design
Coastal Engineering
Code Enforcement
Construction Engineering & Inspection (CEI)
Construction Services
Data Technologies & Development
Electrical Engineering
Engineering
Environmental Services
Facilities Management
Grant Management & Writing
Geographic Information Systems (GIS)
Governmental Services
Indoor Air Quality (IAQ)
Landscape Architecture
Planning
Project Management
Redevelopment & Urban Design
Surveying & Mapping
Transportation & Mobility
Transportation Planning
Water / Utilities Engineering
Website Development

1800 Eller Drive
Suite 600
Fort Lauderdale, FL 33316
Tel: 954.921.7781
Fax: 954.921.8807

www.cgasolutions.com

Effective January 1, 2026

RIVER LANDING
Community Development District

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

To: Board of Supervisors

From: District Manager

RE: 2024 Florida Statutes (including 2025C)
Section 189.0694 Special Districts; Performance Measures and Standards

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Beginning October 1, 2024, or by the end of the first full fiscal year after its creation, whichever is later, each special district must establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved. Additionally, by December 1 of each year thereafter, each special district must publish an annual report on the district's website describing: (a) The goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination; and (b) Any goals or objectives the district failed to achieve.

District Management had identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- 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 hereto as **Exhibit A** to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance and further enhance their commitment to the accountability and transparency of the District.

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

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. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 2.1 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 2.2 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 2.3 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

______________________, Chairman

Date

Date

Community Development District

District Manager: James P. Ward
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Phone: 954.658.4900
Email: Wardj@pfm.com

MEMO

To: Board of Supervisors
From: James P. Ward
Date: August 5, 2026
Re: Commission on Ethics Electronic Financial Disclosure Management System (EFDMS), Financial Disclosure Forms and Required Ethics Training

Filing A Form 1

To access the 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 E-filing assistance is available Monday - Friday from 8:00 a.m. until 5:00 p.m. EST by contacting the Commission directly (850) 488-7864.

Chrome, Edge, or Firefox are the recommended browsers to use in the EFDMS website. If you are not using one of these browsers, you will be able to access the site, but the pages may not display or function as designed. The use of a mobile device for completing a form in EFDMS is strongly discouraged.

Ethics Training Requirements:

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

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

Supervisors will report their 2026 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2027 by checking a box confirming that they have completed the annual Ethics Training.

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

1 THAT IS FILED IN 2027.

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 Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

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

General Resource: Florida Commission on Ethics – Training – Ethics (state.fl.us)

1. **Free Training Programs:**

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

   a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**
   Note: Google Chrome web browser will not open – use another web browser.
   Video Tutorial

   b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation – no audio):**
   23-page presentation – no audio

   c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**
   Audio presentation – no video

   d. **The Florida League of Cities** offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.
   Florida League of Cities Website

   FLC Future Ethics Workshop Dates:
   10/14/2026: 10 am – 3:30 pm
   12/16/2026: 10 am – 3:30 pm

2. Other Training Programs

a. **Florida State University's Florida Institute of Government** offers a "4-Hour Ethics Course" which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is $79.00.

- 4-Hour Ethics Course

b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class which satisfies the state's annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida's ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is $75.00.

- Home - Florida Ethics Institute

River Landing

Community Development District

Financial Statements
June 30, 2026

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

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River Landing Community Development District

Monthly Financial Statements

River Landing Community Development District
Balance Sheet
Through June 30, 2026

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Projects Funds				
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025	General Long Term Debt	General Fixed Assets	
Assets									
Cash and Investments									
General Fund									
Truist - Checking Account	$ 273,954	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 273,954
Debt Service Fund									
Reserve Account	-	253,546	135,006	87,252	-	-	-		475,804
Revenue Account	-	291,582	163,976	141,437	-	-	-	-	596,995
Prepayment Account	-	15,286	-	2,849	-	-	-	-	18,135
Construction Account	-	-	-	-	1,999	11	-		2,011
Due from Other Funds	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	10,698	-	-	-	-	-	-	10,698
Accounts Receivable	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	14,596	-	-	-	2,490	-	-	17,085
Amount Available in Debt Service Funds	-	-	-	-	-	-	884,689	-	884,689
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	15,675,311	-	15,675,311
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	13,461,392	13,461,392
Total Assets	**$ 273,954**	**$ 585,707**	**$ 298,983**	**$ 231,538**	**$ 1,999**	**$ 2,501**	**$ 16,560,000**	**$ 13,461,392**	**$ 31,416,073**

River Landing Community Development District
Balance Sheet
Through June 30, 2026

	Governmental Funds						Account Groups		Totals
	General Fund	Debt Service Funds			Capital Projects Funds				
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Liabilities									
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Developer Advance	-	-	-	-	395,553	102,331	-	-	497,884
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	10,698	-	-	-	-	10,698
Bonds Payable									
Current Portion (Due Within 12 Months)									
Series 2020A	-	-	-	-	-	-	180,000	-	180,000
Series 2023A	-	-	-	-	-	-	60,000	-	60,000
Series 2025	-	-	-	-	-	-	80,000	-	80,000
Long Term									
Series 2020A	-	-	-	-	-	-	7,570,000	-	7,570,000
Series 2023A	-	-	-	-	-	-	3,640,000	-	3,640,000
Series 2025	-	-	-	-	-	-	5,030,000	-	5,030,000
Total Liabilities	**$ -**	**$ -**	**$ -**	**$ 10,698**	**$ 395,553**	**$ 102,331**	**$ 16,560,000**	**$ -**	**$ 17,068,581**
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	-	13,461,392	13,461,392
Fund Balance									
Restricted									
Beginning: October 1, 2025 (Unaudited)	-	545,956	291,020	259,070	(397,511)	(102,520)	-	-	596,016
Results from Current Operations	-	39,750	7,963	(38,230)	3,958	2,690	-	-	16,130
Unassigned									
Beginning: October 1, 2025 (Unaudited)	202,514	-	-	-	-	-	-	-	202,514
Results from Current Operations	71,440	-	-	-	-	-	-	-	71,440
Total Fund Equity and Other Credits	**$ 273,954**	**$ 585,707**	**$ 298,983**	**$ 220,840**	**$ (393,553)**	**$ (99,830)**	**$ -**	**$ 13,461,392**	**$ 14,347,492**
Total Liabilities, Fund Equity and Other Credits	**$ 273,954**	**$ 585,707**	**$ 298,983**	**$ 231,538**	**$ 1,999**	**$ 2,501**	**$ 16,560,000**	**$ 13,461,392**	**$ 31,416,073**

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2026

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	6,103	295,199	306,175	96%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(17,331)	0%
Total Revenue and Other Sources:	**$ 6,103**	**$ 295,199**	**$ 288,844**	**102%**
Expenditures and Other Uses				
Executive				
Professional Management	3,917	35,250	47,000	75%
Financial and Administrative				
Audit Services	-	7,200	5,700	126%
Accounting Services	2,833	25,500	34,000	75%
Assessment Roll Services	2,833	25,500	34,000	75%
Arbitrage Rebate Services	-	500	1,500	33%
Other Contractual Services				
Legal Advertising	1,945	3,921	2,800	140%
Trustee Services	4,246	12,739	15,480	82%
Dissemination Agent Services	-	7,000	6,000	117%
Bond Amortization Schedules		-	1,500	0%
Property Appraiser Fees	216	366	150	244%
Bank Service Fees	0	0	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	512	538	500	108%
Computer Services - Website Development	-	2,400	2,400	100%
Insurance	-	23,374	22,289	105%
Printing & Binding	1,868	1,868	100	1868%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	1,017	10,000	10%
Other General Government Services				
Engineering Services	-	3,413	5,000	68%
Other Physical Environment				
Repairs and Maintenance				
Wetland Maintenance	4,000	72,000	100,000	72%
Preserve Maintenance	1,000	1,000	-	0%
Total Expenditures and Other Uses:	**$ 23,371**	**$ 223,760**	**$ 288,844**	**77%**
Net Increase/ (Decrease) in Fund Balance	**(17,268)**	**71,440**	**-**	
Fund Balance - Beginning	291,222	202,514	202,514	
Fund Balance - Ending	**$ 273,954**	**$ 273,954**	**$ 202,514**	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2026

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income	-			
Reserve Account	753	6,932	11,110	62%
Revenue Account	804	11,078	12,554	88%
Special Assessment Revenue				
Special Assessments - On Roll	10,398	502,932	527,685	95%
Special Assessments - Prepayments	25,698	25,698	-	0%
Other Fees and Charges				
Fees/Discounts for Early Payment		-	(35,482)	0%
Total Revenue and Other Sources:	**$ 37,653**	**$ 546,640**	**$ 515,867**	**106%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020A	-	175,000	175,000	100%
Interest Expense				
Series 2020A	-	331,890	331,890	100%
Total Expenditures and Other Uses:	**$ -**	**$ 506,890**	**$ 506,890**	**100%**
Net Increase/ (Decrease) in Fund Balance	**37,653**	**39,750**	**8,977**	
Fund Balance - Beginning	548,054	545,956	545,956	
Fund Balance - Ending	**$ 585,707**	**$ 585,707**	**$ 554,933**	

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2026

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	-	0%
Interest Income				
Reserve Account	401	3,691	5,916	62%
Revenue Account	279	3,667	3,753	98%
Capitalized Interest Account	-	0	74	0%
Special Assessment Revenue				
Special Assessments - On Roll	5,663	273,908	286,992	95%
Other Fees and Charges				0%
Fees/Discounts for Early Payment	-	-	(18,901)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	**$ 6,343**	**$ 281,267**	**$ 277,834**	**101%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2023A	-	60,000	60,000	100%
Interest Expense				
Series 2023A	-	209,613	209,613	100%
Intragovernmental Transfer Out	401	3,691	-	0%
Total Expenditures and Other Uses:	**$ 401**	**$ 273,304**	**$ 269,613**	**101%**
Net Increase/ (Decrease) in Fund Balance	**5,942**	**7,963**	**8,221**	
Fund Balance - Beginning	293,040	291,020	291,020	
Fund Balance - Ending	**$ 298,983**	**$ 298,983**	**$ 299,241**	

River Landing Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2026

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	255,178	0%
Interest Income	-			
Reserve Account	160	1,520	760	200%
Prepayment Account	4	418	-	0%
Revenue Account	259	3,093	1,520	203%
Capitalized Interest Account	-	646	-	0%
Special Assessment Revenue				
Special Assessments - On Roll	7,578	366,554	377,570	97%
Special Assessments - Prepayments	(25,698)	-	-	0%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(18,901)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	**$ (17,696)**	**$ 372,231**	**$ 616,127**	60%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	80,000	80,000	100%
Principal Debt Service - Early Redemptions				
Series 2025	-	55,000	-	0%
Interest Expense				
Series 2025	-	272,850	273,252	100%
Intragovernmental Transfer Out	-	2,611	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 410,461**	**$ 353,252**	116%
Net Increase/ (Decrease) in Fund Balance	**(17,696)**	**(38,230)**	**262,875**	
Fund Balance - Beginning	238,536	259,070	259,070	
Fund Balance - Ending	**$ 220,840**	**$ 220,840**	**$ 521,945**	

River Landing Community Development District
Construction Project Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2026

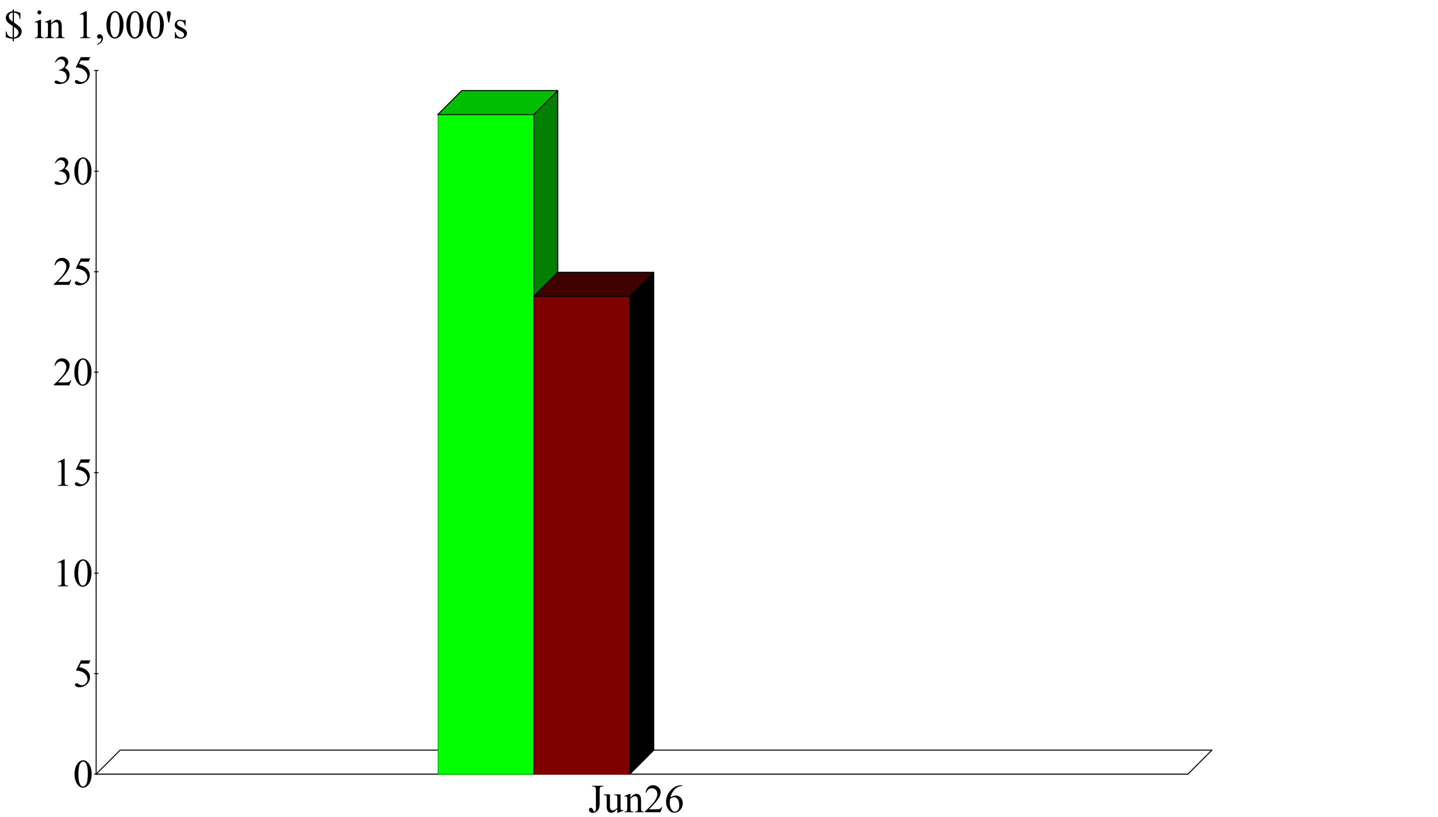
Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	5	266	-	0%
Intragovernmental Transfer In	401	3,691	-	0%
Total Revenue and Other Sources:	$ 406	$ 3,958	$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	$ -	$ -	$ -	0%
Net Increase/ (Decrease) in Fund Balance	**$ 406**	**$ 3,958**	**-**	
Fund Balance - Beginning	$ (393,959)	$ (397,511)	$ -	
Fund Balance - Ending	$ (393,553)	$ (393,553)	$ -	

River Landing Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2026

Description	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	$ -	$ -	$ -	$ -	0%
Interest Income					
Construction Account	0	0	78	-	0%
Cost of Issuance	-	-	1	-	0%
Intragovernmental Transfer In	-	-	2,611	-	0%
Total Revenue and Other Sources:	$ 0	$ 0	$ 2,690	$ -	0%
Expenditures and Other Uses					
Capital Outlay					
Intragovernmental Transfer Out	-	-	-	-	0%
Total Expenditures and Other Uses:	$ -	$ -	$ -	$ -	0%
Net Increase/ (Decrease) in Fund Balance	**$ 0**	**$ 0**	**$ 2,690**	**-**	
Fund Balance - Beginning	$ (99,830)	$ (99,830)	$ (102,520)	$ -	
Fund Balance - Ending	$ (99,830)	$ (99,830)	$ (99,830)	$ -	

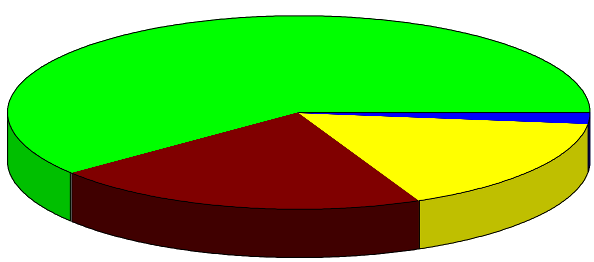
River Landing Community Development District

Income and Expense by Month
June 2026



Expense Summary
June 2026

5130000 · Financial and Admi	60.80%
5390000 · Other Physical Enviro	21.03
5120000 · Executive	16.48
5810000 · Interfund Transfer Out	1.69
Total	$23,771.94



By Account

River Landing

Community Development District

Financial Statements
July 31, 2026

PFM Management Services, LLC
3501Quadrangle Blvd., Suite 270
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Monthly Financial Statements

River Landing Community Development District
Balance Sheet
Through July 31, 2026

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Projects Funds				
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025	General Long Term Debt	General Fixed Assets	
Assets									
Cash and Investments									
General Fund									
Truist - Checking Account	$ 250,915	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,915
Debt Service Fund									
Reserve Account	-	253,546	135,006	87,252	-	-	-		475,804
Revenue Account	-	293,126	164,258	141,844	-	-	-	-	599,228
Prepayment Account	-	15,286	-	2,849	-	-	-	-	18,135
Construction Account	-	-	-	-	2,393	11	-		2,404
Due from Other Funds	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	10,698	-	-	-	-	-	-	10,698
Accounts Receivable	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	14,596	-	-	-	2,490	-	-	17,085
Amount Available in Debt Service Funds	-	-	-	-	-	-	886,516	-	886,516
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	15,673,484	-	15,673,484
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	13,461,392	13,461,392
Total Assets	**$ 250,915**	**$ 587,251**	**$ 299,265**	**$ 231,945**	**$ 2,393**	**$ 2,501**	**$ 16,560,000**	**$ 13,461,392**	**$ 31,395,662**

Prepared by:
PFM Management Services LLC

River Landing Community Development District
Balance Sheet
Through July 31, 2026

	Governmental Funds						Account Groups		Totals
	General Fund	Debt Service Funds			Capital Projects Funds		General Long Term Debt	General Fixed Assets	(Memorandum Only)
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025			
Liabilities									
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Developer Advance	-	-	-	-	395,553	102,331	-	-	497,884
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	10,698	-	-	-	-	10,698
Bonds Payable									
Current Portion (Due Within 12 Months)									
Series 2020A	-	-	-	-	-	-	180,000	-	180,000
Series 2023A	-	-	-	-	-	-	60,000	-	60,000
Series 2025	-	-	-	-	-	-	80,000	-	80,000
Long Term									
Series 2020A	-	-	-	-	-	-	7,570,000	-	7,570,000
Series 2023A	-	-	-	-	-	-	3,640,000	-	3,640,000
Series 2025	-	-	-	-	-	-	5,030,000	-	5,030,000
Total Liabilities	**$ -**	**$ -**	**$ -**	**$ 10,698**	**$ 395,553**	**$ 102,331**	**$ 16,560,000**	**$ -**	**$ 17,068,581**
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	-	13,461,392	13,461,392
Fund Balance									
Restricted									
Beginning: October 1, 2025 (Unaudited)	-	545,956	291,020	259,070	(397,511)	(102,520)	-	-	596,016
Results from Current Operations	-	41,295	8,245	(37,823)	4,351	2,690	-	-	18,757
Unassigned									
Beginning: October 1, 2025 (Unaudited)	202,514	-	-	-	-	-	-	-	202,514
Results from Current Operations	48,401	-	-	-	-	-	-	-	48,401
Total Fund Equity and Other Credits	**$ 250,915**	**$ 587,251**	**$ 299,265**	**$ 221,247**	**$ (393,160)**	**$ (99,830)**	**$ -**	**$ 13,461,392**	**$ 14,327,081**
Total Liabilities, Fund Equity and Other Credits	**$ 250,915**	**$ 587,251**	**$ 299,265**	**$ 231,945**	**$ 2,393**	**$ 2,501**	**$ 16,560,000**	**$ 13,461,392**	**$ 31,395,662**

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	295,199	306,175	96%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(17,331)	0%
Total Revenue and Other Sources:	**$ -**	**$ 295,199**	**$ 288,844**	**102%**
Expenditures and Other Uses				
Executive				
Professional Management	3,917	39,167	47,000	83%
Financial and Administrative				
Audit Services	-	7,200	5,700	126%
Accounting Services	2,833	28,333	34,000	83%
Assessment Roll Services	2,833	28,333	34,000	83%
Arbitrage Rebate Services	-	500	1,500	33%
Other Contractual Services				
Legal Advertising	-	3,921	2,800	140%
Trustee Services	-	12,739	15,480	82%
Dissemination Agent Services	-	7,000	6,000	117%
Bond Amortization Schedules	-	-	1,500	0%
Property Appraiser Fees	-	366	150	244%
Bank Service Fees	-	0	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	538	500	108%
Computer Services - Website Development	-	2,400	2,400	100%
Insurance	-	23,374	22,289	105%
Printing & Binding	-	1,868	100	1868%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	455	1,472	10,000	15%
Other General Government Services				
Engineering Services	-	3,413	5,000	68%
Other Physical Environment				
Repairs and Maintenance				
Wetland Maintenance	13,000	85,000	100,000	85%
Preserve Maintenance	-	1,000	-	0%
Total Expenditures and Other Uses:	**$ 23,038**	**$ 246,798**	**$ 288,844**	**85%**
Net Increase/ (Decrease) in Fund Balance	**(23,038)**	**48,401**	**-**	
Fund Balance - Beginning	273,954	202,514	202,514	
Fund Balance - Ending	**$ 250,915**	**$ 250,915**	**$ 202,514**	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income	-			
Reserve Account	729	7,661	11,110	69%
Revenue Account	816	11,894	12,554	95%
Prepayment Account	0	0	-	0%
Special Assessment Revenue				
Special Assessments - On Roll	-	502,932	527,685	95%
Special Assessments - Prepayments	-	25,698	-	0%
Other Fees and Charges				
Fees/Discounts for Early Payment		-	(35,482)	0%
Total Revenue and Other Sources:	**$ 1,545**	**$ 548,185**	**$ 515,867**	**106%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020A	-	175,000	175,000	100%
Interest Expense				
Series 2020A	-	331,890	331,890	100%
Total Expenditures and Other Uses:	**$ -**	**$ 506,890**	**$ 506,890**	**100%**
Net Increase/ (Decrease) in Fund Balance	**1,545**	**41,295**	**8,977**	
Fund Balance - Beginning	585,707	545,956	545,956	
Fund Balance - Ending	**$ 587,251**	**$ 587,251**	**$ 554,933**	

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	-	0%
Interest Income				
Reserve Account	388	4,079	5,916	69%
Revenue Account	282	3,949	3,753	105%
Capitalized Interest Account	-	0	74	0%
Special Assessment Revenue				
Special Assessments - On Roll	-	273,908	286,992	95%
Other Fees and Charges				0%
Fees/Discounts for Early Payment	-	-	(18,901)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	**$ 670**	**$ 281,936**	**$ 277,834**	**101%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2023A	-	60,000	60,000	100%
Interest Expense				
Series 2023A	-	209,613	209,613	100%
Intragovernmental Transfer Out	388	4,079	-	0%
Total Expenditures and Other Uses:	**$ 388**	**$ 273,692**	**$ 269,613**	**102%**
Net Increase/ (Decrease) in Fund Balance	**282**	**8,245**	**8,221**	
Fund Balance - Beginning	298,983	291,020	291,020	
Fund Balance - Ending	**$ 299,265**	**$ 299,265**	**$ 299,241**	

River Landing Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	255,178	0%
Interest Income	-			
Reserve Account	154	1,675	760	220%
Prepayment Account	5	423	-	0%
Revenue Account	248	3,341	1,520	220%
Capitalized Interest Account	-	646	-	0%
Special Assessment Revenue				
Special Assessments - On Roll	-	366,554	377,570	97%
Special Assessments - Prepayments	-	-	-	0%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(18,901)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	**$ 407**	**$ 372,638**	**$ 616,127**	60%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	80,000	80,000	100%
Principal Debt Service - Early Redemptions				
Series 2025	-	55,000	-	0%
Interest Expense				
Series 2025	-	272,850	273,252	100%
Intragovernmental Transfer Out	-	2,611	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 410,461**	**$ 353,252**	116%
Net Increase/ (Decrease) in Fund Balance	**407**	**(37,823)**	**262,875**	
Fund Balance - Beginning	220,840	259,070	259,070	
Fund Balance - Ending	**$ 221,247**	**$ 221,247**	**$ 521,945**	

River Landing Community Development District
Construction Project Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	6	272	-	0%
Intragovernmental Transfer In	388	4,079	-	0%
Total Revenue and Other Sources:	$ 394	$ 4,351	$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	$ -	$ -	$ -	0%
Net Increase/ (Decrease) in Fund Balance	**$ 394**	**$ 4,351**	**-**	
Fund Balance - Beginning	$ (393,553)	$ (397,511)	$ -	
Fund Balance - Ending	$ (393,160)	$ (393,160)	$ -	

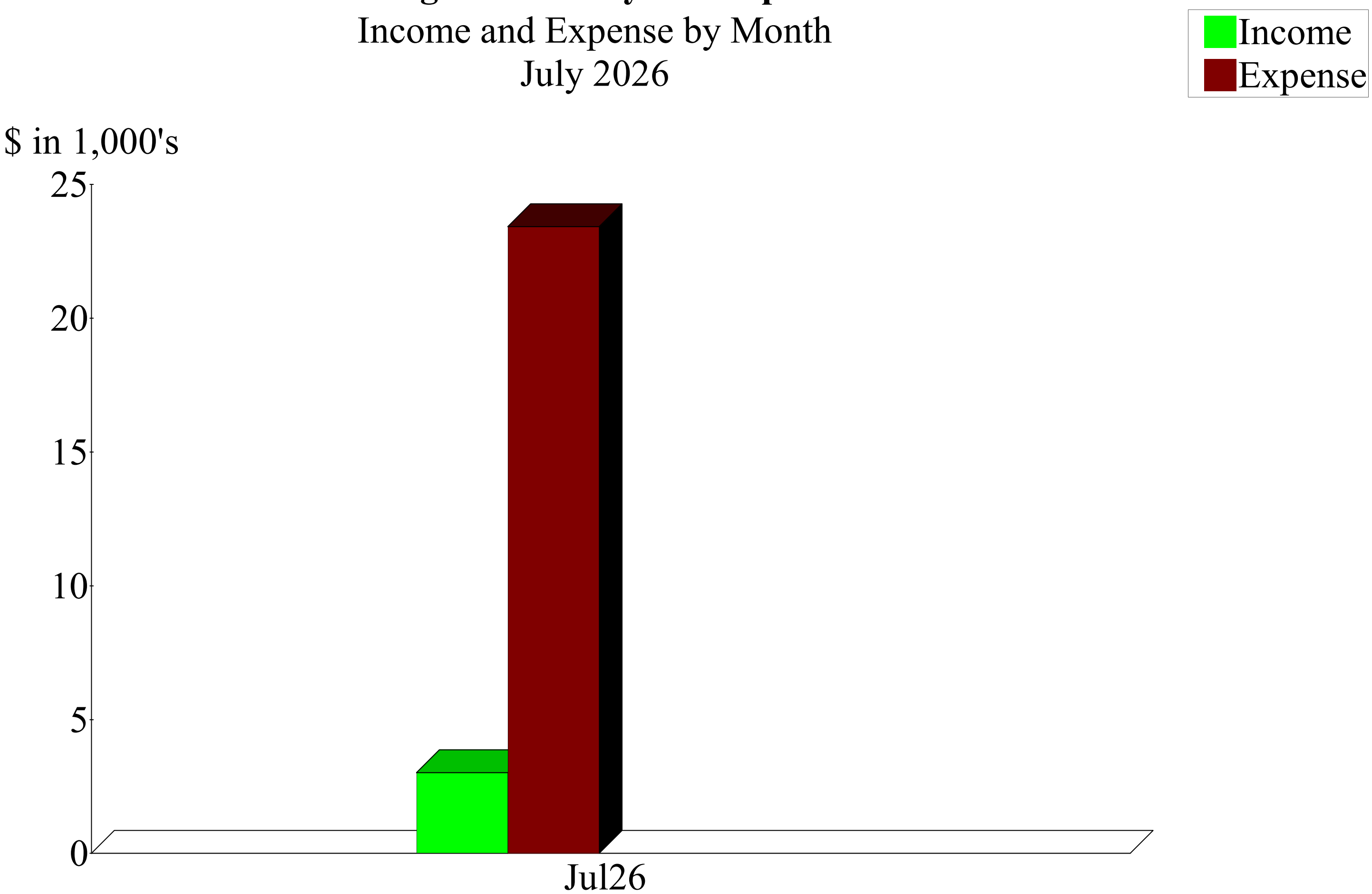
River Landing Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	0	78	-	0%
Cost of Issuance	-	1	-	0%
Intragovernmental Transfer In	-	2,611	-	0%
Total Revenue and Other Sources:	$ 0	$ 2,690	$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	$ -	$ -	$ -	0%
Net Increase/ (Decrease) in Fund Balance	**$ 0**	**$ 2,690**	**-**	
Fund Balance - Beginning	$ (99,830)	$ (102,520)	$ -	
Fund Balance - Ending	$ (99,830)	$ (99,830)	$ -	

River Landing Community Development District

Income and Expense by Month

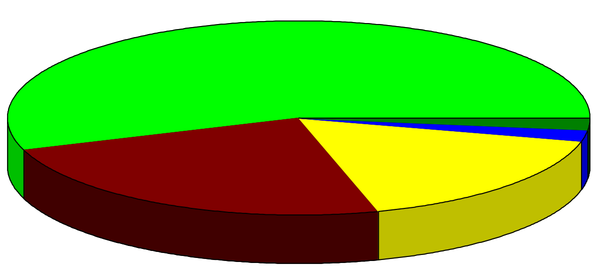
July 2026



Expense Summary

July 2026

5390000 · Other Physical Envi	55.49%
5130000 · Financial and Adminis	24.19
5120000 · Executive	16.72
5140000 · Legal Services	1.94
5810000 · Interfund Transfer Out	1.66
Total	$23,426.30



By Account

River Landing

Community Development District

Financial Statements
August 31, 2026

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

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River Landing Community Development District

Monthly Financial Statements

River Landing Community Development District
Balance Sheet
Through August 31, 2026

	Governmental Funds								
	General Fund	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025	General Long Term Debt	General Fixed Assets	
Assets									
Cash and Investments									
General Fund									
Truist - Checking Account	$ 111,281	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 111,281
FMIT - Investment Account	125,000	-	-	-	-	-	-	-	125,000
Debt Service Fund									
Reserve Account	-	253,546	135,006	87,252	-	-	-		475,804
Revenue Account	-	289,818	164,558	142,267	-	-	-	-	596,642
Prepayment Account	-	-	-	2,849	-	-	-	-	2,849
Construction Account	-	-	-	-	2,801	11	-		2,812
Due from Other Funds	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	10,698	-	-	-	-	-	-	10,698
Accounts Receivable	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	14,596	-	-	-	2,490	-	-	17,085
Amount Available in Debt Service Funds	-	-	-	-	-	-	868,221	-	868,221
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	15,691,779	-	15,691,779
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	13,461,392	13,461,392
Total Assets	**$ 236,281**	**$ 568,657**	**$ 299,564**	**$ 232,368**	**$ 2,801**	**$ 2,501**	**$ 16,560,000**	**$ 13,461,392**	**$ 31,363,563**

River Landing Community Development District
Balance Sheet
Through August 31, 2026

	Governmental Funds						Account Groups		Totals
	General Fund	Debt Service Funds			Capital Projects Funds		General Long Term Debt	General Fixed Assets	(Memorandum Only)
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025			
Liabilities									
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Developer Advance	-	-	-	-	395,553	102,331	-	-	497,884
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	10,698	-	-	-	-	10,698
Bonds Payable									
Current Portion (Due Within 12 Months)									
Series 2020A	-	-	-	-	-	-	180,000	-	180,000
Series 2023A	-	-	-	-	-	-	60,000	-	60,000
Series 2025	-	-	-	-	-	-	80,000	-	80,000
Long Term									
Series 2020A	-	-	-	-	-	-	7,570,000	-	7,570,000
Series 2023A	-	-	-	-	-	-	3,640,000	-	3,640,000
Series 2025	-	-	-	-	-	-	5,030,000	-	5,030,000
Total Liabilities	**$ -**	**$ -**	**$ -**	**$ 10,698**	**$ 395,553**	**$ 102,331**	**$ 16,560,000**	**$ -**	**$ 17,068,581**
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	-	13,461,392	13,461,392
Fund Balance									
Restricted									
Beginning: October 1, 2025 (Unaudited)	-	545,956	291,020	259,070	(397,511)	(102,520)	-	-	596,016
Results from Current Operations	-	22,701	8,544	(37,400)	4,759	2,690	-	-	1,293
Unassigned									
Beginning: October 1, 2025 (Unaudited)	202,514	-	-	-	-	-	-	-	202,514
Results from Current Operations	33,767	-	-	-	-	-	-	-	33,767
Total Fund Equity and Other Credits	**$ 236,281**	**$ 568,657**	**$ 299,564**	**$ 221,670**	**$ (392,752)**	**$ (99,830)**	**$ -**	**$ 13,461,392**	**$ 14,294,982**
Total Liabilities, Fund Equity and Other Credits	**$ 236,281**	**$ 568,657**	**$ 299,564**	**$ 232,368**	**$ 2,801**	**$ 2,501**	**$ 16,560,000**	**$ 13,461,392**	**$ 31,363,563**

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	0	295,199	306,175	96%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(17,331)	0%
Total Revenue and Other Sources:	**$ 0**	**$ 295,199**	**$ 288,844**	**102%**
Expenditures and Other Uses				
Executive				
Professional Management	3,917	43,083	47,000	92%
Financial and Administrative				
Audit Services	-	7,200	5,700	126%
Accounting Services	2,833	31,167	34,000	92%
Assessment Roll Services	2,833	31,167	34,000	92%
Arbitrage Rebate Services	-	500	1,500	33%
Other Contractual Services				
Legal Advertising	-	3,921	2,800	140%
Trustee Services	-	12,739	15,480	82%
Dissemination Agent Services	-	7,000	6,000	117%
Bond Amortization Schedules	-	-	1,500	0%
Property Appraiser Fees	-	366	150	244%
Bank Service Fees	-	0	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	538	500	108%
Computer Services - Website Development	-	2,400	2,400	100%
Insurance	-	23,374	22,289	105%
Printing & Binding	-	1,868	100	1868%
Subscription & Memberships	-	175	175	100%
Legal Services	-			
Legal - General Counsel	-	1,472	10,000	15%
Other General Government Services				
Engineering Services	-	3,413	5,000	68%
Other Physical Environment				
Asset Management - Professional Fees	1,052	1,052	-	0%
Repairs and Maintenance				
Wetland Maintenance	300	85,300	100,000	85%
Preserve Maintenance - TH Only	-	1,000	-	0%
Mitigation Maintenance	3,125	3,125	-	0%
Ditch Maintenance	575	575	-	0%
Total Expenditures and Other Uses:	**$ 14,635**	**$ 261,433**	**$ 288,844**	**91%**

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Net Increase/ (Decrease) in Fund Balance	**(14,635)**	**33,767**	**-**	
Fund Balance - Beginning	250,915	202,514	202,514	
Fund Balance - Ending	**$ 236,281**	**$ 236,281**	**$ 202,514**	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income	-			
Reserve Account	753	8,414	11,110	76%
Revenue Account	870	12,764	12,554	102%
Prepayment Account	0	0	-	0%
Special Assessment Revenue				
Special Assessments - On Roll	-	502,932	527,685	95%
Special Assessments - Prepayments	-	25,698	-	0%
Other Fees and Charges				
Fees/Discounts for Early Payment		-	(35,482)	0%
Total Revenue and Other Sources:	**$ 1,623**	**$ 549,808**	**$ 515,867**	**107%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020A	-	175,000	175,000	100%
Principal Debt Service - Early Redemptions				
Series 2020A	20,000	20,000	-	0%
Interest Expense				
Series 2020A	218	332,108	331,890	100%
Total Expenditures and Other Uses:	**$ 20,218**	**$ 527,108**	**$ 506,890**	**104%**
Net Increase/ (Decrease) in Fund Balance	**(18,594)**	**22,701**	**8,977**	
Fund Balance - Beginning	587,251	545,956	545,956	
Fund Balance - Ending	**$ 568,657**	**$ 568,657**	**$ 554,933**	

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	-	0%
Interest Income				
Reserve Account	401	4,480	5,916	76%
Revenue Account	299	4,248	3,753	113%
Capitalized Interest Account	-	0	74	0%
Special Assessment Revenue				
Special Assessments - On Roll	-	273,908	286,992	95%
Other Fees and Charges				0%
Fees/Discounts for Early Payment	-	-	(18,901)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	**$ 700**	**$ 282,637**	**$ 277,834**	**102%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2023A	-	60,000	60,000	100%
Interest Expense				
Series 2023A	-	209,613	209,613	100%
Intragovernmental Transfer Out	401	4,480	-	0%
Total Expenditures and Other Uses:	**$ 401**	**$ 274,093**	**$ 269,613**	**102%**
Net Increase/ (Decrease) in Fund Balance	**299**	**8,544**	**8,221**	
Fund Balance - Beginning	299,265	291,020	291,020	
Fund Balance - Ending	**$ 299,564**	**$ 299,564**	**$ 299,241**	

River Landing Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	255,178	0%
Interest Income	-			
Reserve Account	159	1,834	760	241%
Prepayment Account	5	428	-	0%
Revenue Account	259	3,600	1,520	237%
Capitalized Interest Account	-	646	-	0%
Special Assessment Revenue				
Special Assessments - On Roll	-	366,554	377,570	97%
Special Assessments - Prepayments	-	-	-	0%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(18,901)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	**$ 423**	**$ 373,061**	**$ 616,127**	61%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	80,000	80,000	100%
Principal Debt Service - Early Redemptions				
Series 2025	-	55,000	-	0%
Interest Expense				
Series 2025	-	272,850	273,252	100%
Intragovernmental Transfer Out	-	2,611	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 410,461**	**$ 353,252**	116%
Net Increase/ (Decrease) in Fund Balance	**423**	**(37,400)**	**262,875**	
Fund Balance - Beginning	221,247	259,070	259,070	
Fund Balance - Ending	**$ 221,670**	**$ 221,670**	**$ 521,945**	

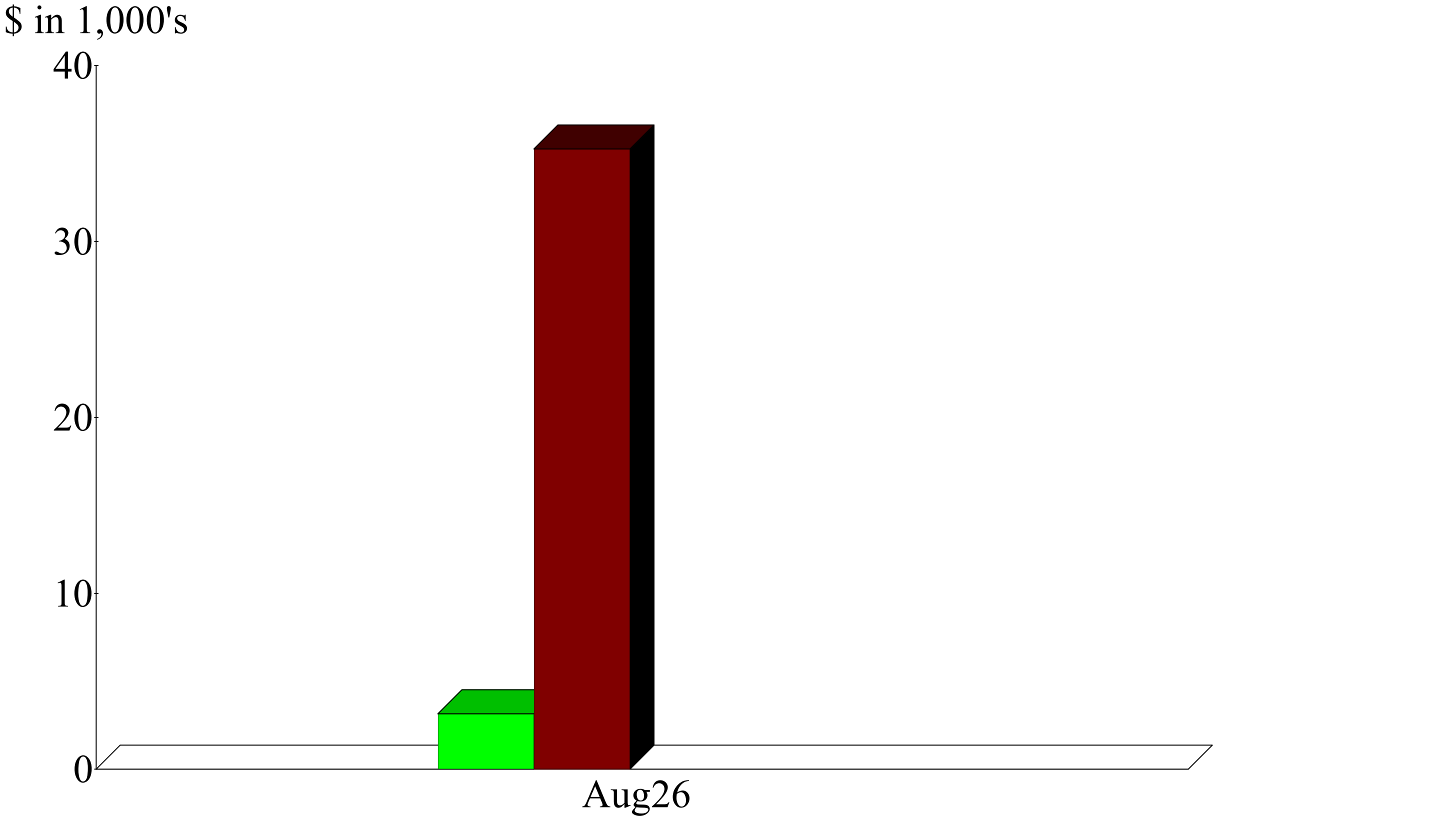
River Landing Community Development District
Construction Project Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	7	279	-	0%
Intragovernmental Transfer In	401	4,480	-	0%
Total Revenue and Other Sources:	$ 408	$ 4,759	$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	$ -	$ -	$ -	0%
Net Increase/ (Decrease) in Fund Balance	**$ 408**	**$ 4,759**	**-**	
Fund Balance - Beginning	$ (393,160)	$ (397,511)	$ -	
Fund Balance - Ending	$ (392,752)	$ (392,752)	$ -	

River Landing Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

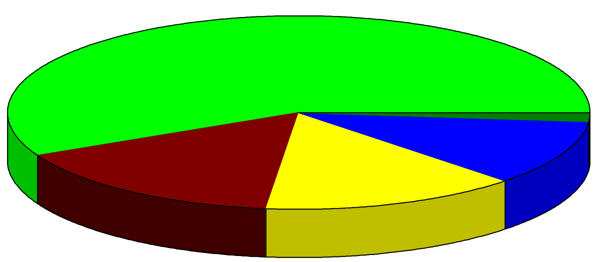
Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	0	78	-	0%
Cost of Issuance	-	1	-	0%
Intragovernmental Transfer In	-	2,611	-	0%
Total Revenue and Other Sources:	$ 0	$ 2,690	$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	$ -	$ -	$ -	0%
Net Increase/ (Decrease) in Fund Balance	**$ 0**	**$ 2,690**	**-**	
Fund Balance - Beginning	$ (99,830)	$ (102,520)	$ -	
Fund Balance - Ending	$ (99,830)	$ (99,830)	$ -	

River Landing Community Development District
Income and Expense by Month
August 2026



Expense Summary
August 2026

5170000 · Debt Service		57.35%
5130000 · Financial and Adminis		16.07
5390000 · Other Physical Enviro		14.33
5120000 · Executive		11.11
5810000 · Interfund Transfer Out		1.14
Total		$35,253.23



By Account