

TIMBER CREEK SOUTHWEST COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

NOVEMBER 1, 2022

PREPARED BY:

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TIMBER CREEK SOUTHWEST COMMUNITY DEVELOPMENT DISTRICT

October 25, 2022

Board of Supervisors

Timber Creek Southwest Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Timber Creek Southwest Community Development District will be held on **Tuesday, November 1, 2022, at 2:00 P.M.** at the offices of **Lennar Homes, LLC, 10481 Six Mile Cypress Parkway, Fort Myers, Florida 33966.**

WebEx link and telephone number:

<https://districts.webex.com/districts/onstage/g.php?MTID=e2f3b538a567ac1f63e72ca60049b467a>

Access Code: **2349 814 3792**, Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2349 814 3792** to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Administration of Oath of Office for the Board of Supervisors of the Timber Creek Southwest Community Development District.
 - a) Oath of Office.
 - b) Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - c) Form 1 – Statement of Financial Interests.
3. Consideration of **Resolution 2023-1**, a resolution of the Board of Supervisors of the Timber Creek Southwest Community Development District canvassing and certifying the results of the landowners' election of Supervisors held pursuant to Section 190.006(2), *Florida Statutes*.
4. Consideration of **Resolution 2023-2**, a resolution of the Board of Supervisors of the Timber Creek Southwest Community Development District Re-Designating Certain Officers of the Timber Creek Southwest Community Development District following the Landowners' Election.
5. Consideration of Minutes:
 - I. August 19, 2022, Public Hearing.

6. Staff Reports.

- I. District Attorney.
- II. District Engineer.
- III. District Manager.

a) ***Tentative Board Meeting Dates for Balance of Fiscal Year 2023.***

- I. Submission, Approval of Proposed Budget, and Setting of the Budget Adoption Public Hearing – **May 18, 2023, 9:30 A.M.**
- II. Public Hearings:
 - a. FY2024 Budget Adoption – **July 20, 2023, 9:30 A.M.**
- b) Financial Statement for period ending August 31, 2022 (unaudited).
- c) Financial Statement for period ending September 30, 2022 (unaudited).

7. Supervisor’s Requests and Audience Comments.

8. Adjournment.

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

The second order of business is administrative in nature and is the administration of the oath of office, where I will take the opportunity to swear the Board of Supervisors into office.

Where applicable, each newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Supervisor of Elections in the County in which he/she resides within thirty (30) days of being seated on this Board.

Additionally, if any newly appointed Board Member currently sits as a member of any other Community Development District Board(s), he/she must amend their current Form 1 – Statement of Financial Interests to now include the Timber Creek Southwest Community Development District. The amended form must be filed with the Supervisor of Elections in the County in which you reside within thirty (30) days of being seated on this Board of Supervisors.

The third order of business is consideration of **Resolution 2023-1**, a resolution of the Board of Supervisors of the Timber Creek Southwest Community Development District canvassing and certifying the results of the landowners’ election of supervisors held pursuant to Section 190.006(2), *Florida Statutes*.

The fourth order of business is the consideration of **Resolution 2023-2**, a resolution of the Board of Supervisors of the Timber Creek Southwest Community Development District which designates the officers of the District after the outcome of the Landowners' Election which was held on November 1, 2022. Below are the existing officers for the District.

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

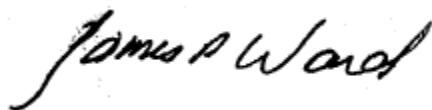
The fifth order of business is the consideration and acceptance of the August 19, 2022, Public Hearing Meeting Minutes.

The sixth order of business are staff reports by the District Attorney, District Engineer, and District Manager, including unaudited financial statements for the periods ending August 31, 2022, and September 30, 2022.

The seventh order of business is Supervisor's Requests and Audience Comments.

The balance of the agenda is standard in nature, and I look forward to seeing you at the meeting. In the meantime, if you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Sincerely yours,
Timber Creek Southwest Community Development District



James P. Ward
District Manager

The Fiscal Year 2023 schedule is as follows:

| | |
|--------------------------|--|
| <u>October 20, 2022</u> | <u>November 1, 2022</u> <u>(Landowners' Election)</u> |
| <u>December 15, 2022</u> | <u>January 19, 2023</u> |
| <u>February 16, 2023</u> | <u>March 16, 2023</u> |
| <u>April 20, 2023</u> | <u>May 18, 2023</u> |
| <u>June 15, 2023</u> | <u>July 20, 2023</u> |
| <u>August 17, 2023</u> | <u>September 21, 2023</u> |

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 **Timber Creek Southwest 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 **Timber Creek Southwest Community Development District**, Lee County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA

COUNTY OF LEE

Sworn to (or affirmed) before me by means of () physical presence or () online notarization this _____ day of _____, 2022, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



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

2022

State of Florida
COMMISSION ON ETHICS

Michelle Anchors
Fort Walton Beach

Antonio Carvajal
Tallahassee

Travis Cummings
Fleming Island

Don Gaetz
Niceville

Glenton “Glen” Gilzean, Jr.
Orlando

John Grant
Tampa

Joanne Leznoff
Fernandina Beach

William “Willie” N. Meggs
Tallahassee

Jim Waldman
Fort Lauderdale

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

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

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

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. *Solicitation and Acceptance of Gifts*

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

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

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

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

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

2. *Unauthorized Compensation*

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

3. Misuse of Public Position

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

4. Abuse of Public Position

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

5. Disclosure or Use of Certain Information

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

6. Solicitation or Acceptance of Honoraria

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

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

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

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

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

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. Doing Business With One's Agency

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

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

2. Conflicting Employment or Contractual Relationship

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4. Additional Exemptions

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

5. Legislators Lobbying State Agencies

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

6. Employees Holding Office

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

7. Professional and Occupational Licensing Board Members

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

8. Contractual Services: Prohibited Employment

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

9. Local Government Attorneys

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

10. Dual Public Employment

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

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

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

1. Anti-Nepotism Law

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

2. Additional Restrictions

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

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

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

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

2. Lobbying by Former State Employees

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

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

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

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

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

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

3. Additional Restrictions on Former State Employees

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

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

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

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

4. Lobbying by Former Local Government Officers and Employees

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

E. VOTING CONFLICTS OF INTEREST

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

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

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

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

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

F. DISCLOSURES

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

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

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

1. FORM 1 - Limited Financial Disclosure

Who Must File:

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

STATE OFFICERS include:

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

LOCAL OFFICERS include:

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

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

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

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

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

SPECIFIED STATE EMPLOYEE includes:

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

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

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

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

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

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

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

What Must Be Disclosed:

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

When to File:

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

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

Where to File:

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

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

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

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

3. *FORM 2 - Quarterly Client Disclosure*

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

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

When to File:

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

Where To File:

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

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

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

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

What Must be Disclosed:

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

When and Where To File:

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

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

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

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

6. *FORM 9 - Quarterly Gift Disclosure*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IV. AVAILABILITY OF FORMS

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

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

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

V. PENALTIES

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

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

B. Penalties for Candidates

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

C. Penalties for Former Officers and Employees

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

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. Who Can Request an Opinion

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

B. How to Request an Opinion

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

C. How to Obtain Published Opinions

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

VII. COMPLAINTS

A. Citizen Involvement

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

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

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

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

B. Referrals

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

C. Confidentiality

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

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

D. How the Complaint Process Works

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

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

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

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

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

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

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

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

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

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

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

IX. WHISTLE-BLOWER'S ACT

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

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

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

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

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

FORM 1

STATEMENT OF FINANCIAL INTERESTS

2021

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

****** THIS SECTION MUST BE COMPLETED ******

DISCLOSURE PERIOD:

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

MANNER OF CALCULATING REPORTABLE INTERESTS:

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

COMPARATIVE (PERCENTAGE) THRESHOLDS OR **DOLLAR VALUE THRESHOLDS**

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

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

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

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

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

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| |

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

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

| TYPE OF INTANGIBLE | BUSINESS ENTITY TO WHICH THE PROPERTY RELATES |
|--------------------|---|
| | |
| | |

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

| NAME OF CREDITOR | ADDRESS OF CREDITOR |
|------------------|---------------------|
| | |
| | |

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

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

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

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

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

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

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

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

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

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

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

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

Candidates file this form together with their filing papers.

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

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

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

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

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

NOTICE

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

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

WHO MUST FILE FORM 1:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INSTRUCTIONS FOR COMPLETING FORM 1:

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

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

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

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

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

MANNER OF CALCULATING REPORTABLE INTEREST

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

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

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

PART B — SECONDARY SOURCES OF INCOME

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

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

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

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

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

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

Examples:

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

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

PART E — LIABILITIES

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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

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

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and

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

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

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

PART B — SECONDARY SOURCES OF INCOME

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

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

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

(2) You received more than 10% of your gross income from that business entity; **and**,

(3) You received more than \$1,500 in gross income from that business entity.

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

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

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

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

PART E — LIABILITIES

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

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

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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

RESOLUTION 2023-1

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

RECITALS

WHEREAS, the Timber Creek Southwest Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Lee County, Florida; and

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

WHEREAS, such landowners' meeting was held on November 1, 2022, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

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

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TIMBER CREEK SOUTHWEST COMMUNITY DEVELOPMENT DISTRICT:

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

| NAME OF INDIVIDUAL ELECTED | SEAT NUMBER | NUMBER OF VOTES |
|-----------------------------------|--------------------|------------------------|
| | 2 | |
| | 3 | |
| | 4 | |

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

| NAME OF INDIVIDUAL ELECTED | TERM OF OFFICE | TERM UP FOR ELECTION |
|-----------------------------------|-----------------------|-----------------------------|
| | FOUR (4) YEARS | November, 2026 |
| | FOUR (4) YEARS | November, 2026 |
| | TWO (2) YEARS | November, 2024 |

RESOLUTION 2023-1

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

SECTION 3. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 4. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

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

PASSED AND ADOPTED THIS 1st DAY OF NOVEMBER 2022

ATTEST:

TIMBER CREEK SOUTHWEST COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

RESOLUTION 2023-2

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

RECITALS

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

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the Board of Supervisors (“Board”) shall organize by election of its members as Chairperson and by directing a Secretary, and such other officers as the Board may deem necessary; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TIMBER CREEK SOUTHWEST COMMUNITY DEVELOPMENT DISTRICT:

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

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

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

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

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

RESOLUTION 2023-2

**A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE TIMBER CREEK
SOUTHWEST COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR
SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT
AND PROVIDING FOR AN EFFECTIVE DATE.**

PASSED AND ADOPTED this 1st day of November 2022.

ATTEST:

**TIMBER CREEK SOUTHWEST COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

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**MINUTES OF MEETING
TIMBER CREEK SOUTHWEST
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Timber Creek Southwest Community
11 Development District was held on Friday, August 19, 2022, at 8:15 a.m. at Lennar Homes 10481 Six Mile
12 Cypress Parkway, Fort Myers, Florida 33966.

13
14
15

Present and constituting a quorum:

| | |
|----------------------|---------------------|
| 16 Barry Ernst | Chairperson |
| 17 Thomas Dean | Vice Chairperson |
| 18 Scott Edwards | Assistant Secretary |
| 19 Fernanda Martinho | Assistant Secretary |
| 20 Ashley Kingston | Assistant Secretary |

21
22

Also present were:

| | |
|------------------|---------------------------|
| 23 Greg Urbancic | District Attorney |
| 24 Ryan Shute | District Engineer |
| 25 Andrew Gill | Staff JPWard & Associates |

26
27

Audience:

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

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33

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

34
35
36

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

37 Mr. Andrew Gill called the meeting to order at approximately 8:15 a.m. He conducted roll call; all
38 Members of the Board were present, constituting a quorum.

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40
41

SECOND ORDER OF BUSINESS

Consideration of Minutes

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June 17, 2022 – Regular Meeting

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

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On MOTION made by Mr. Barry Ernst, seconded by Ms. Ashley Kingston, and with all in favor, the June 17, 2022, Regular Meeting Minutes were approved.

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THIRD ORDER OF BUSINESS **Consideration of Resolution 2022-12**

Consideration of Resolution 2022-12, resolution of the Board of Supervisors of the Timber Creek Southwest Community Development District designating a date, time, and location for regular meetings of the Board of Supervisors

Mr. Gill: Previously we had set this for the second Thursday of each month at 10:30 a.m. We are aligning this with the other District and setting it for 9:30 a.m. in this location on the third Thursday of each month to align it with one of the other Districts. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Barry Ernst, seconded by Mr. Thomas Dean, and with all in favor, Resolution 2022-12 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2022-13**

Consideration of Resolution 2022-13, a resolution the Board of Supervisors of the Timber Creek Southwest Community Development District designating the Registered Agent; designating the Registered Office; providing for conflicts and invalid provisions and providing for an effective date

Mr. Gill: We have updated this to provide JPWard & Associates as the agent and the normal District address as the registered office location. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Scott Edwards, seconded by Ms. Ashley Kingston, and with all in favor, Resolution 2022-13 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2022-14**

Mr. Gill: This Resolution was included with the Agenda Package. This Resolution deals with the project completion for the 2020 project. Greg, do you have anything to add?

Mr. Greg Urbancic: We received the certificate from the District Engineer that the project is complete. So, this Resolution is being adopted in accordance with the Trust Indenture to acknowledge the fact that we received the certificate and acknowledge the project is complete. It is fairly typical, and it just closes out our assessment process in a sense.

Mr. Gill asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Scott Edwards, seconded by Mr. Thomas Dean, and with all in favor, Resolution 2022-14 was adopted, and the Chair was authorized to sign.

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SIXTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

No report.

II. District Engineer

No report.

III. District Manager

- a) Landowners Election Reminder – November 1, 2022, at 2:00 p.m.
- b) Financial Statements for period ending June 30, 2022 (unaudited)
- c) Financial Statements for period ending July 31, 2022 (unaudited)

Mr. Gill: The Landowners Election will be November 1 at 2:00 p.m. in this location. We will send you reminders for that as well.

SEVENTH ORDER OF BUSINESS

Supervisor’s Requests and Audience Comments

Mr. Gill asked if there were any Supervisor’s requests; there were none. He asked if there were any audience members present in person or by audio or video with questions or comments; there were none.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Gill adjourned the meeting at approximately 8:20 a.m.

On MOTION made by Mr. Scott Edwards, seconded by Mr. Thomas Dean, and with all in favor, the Meeting was adjourned.

Timber Creek Southwest Community Development District

James P. Ward, Secretary

Barry Ernst, Chairperson

TIMBER CREEK SOUTHWEST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2022

FISCAL YEAR 2022

PREPARED BY:

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

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

Timber Creek Southwest Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Timber Creek Southwest Community Development District
Balance Sheet
for the Period Ending August 31, 2022**

| | Governmental Funds | | | | | | Account Groups General Long Term Debt | Totals (Memorandum Only) |
|--|--------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|----------------------|---|--------------------------------|
| | General Fund | Debt Service Funds Series 2020 | Debt Service Funds Series 2021 | Capital Project Fund Series 2020 | Capital Project Fund Series 2021 | | | |
| Assets | | | | | | | | |
| Cash and Investments | | | | | | | | |
| General Fund - Invested Cash | \$ 19,238 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 19,238 |
| Debt Service Fund | | | | | | | | |
| Interest Account | | 0 | 0 | | | | | \$ 0 |
| Principal Account | | 0 | - | | | | | \$ 0 |
| Sinking Fund Account | | 0 | - | | | | | \$ 0 |
| Reserve Account | | 207,303 | 576,533 | | | | | \$ 783,835 |
| Revenue Account | | 132,992 | 5,407 | | | | | \$ 138,399 |
| Capitalized Interest | | | | | | | | \$ - |
| Prepayment Account | | | | | | | | \$ - |
| General Redemption Account | | 17 | | | | | | \$ 17 |
| Construction Account | | | | | - | 15,973,738 | | \$ 15,973,738 |
| Cost of Issuance Account | | | | | - | - | | \$ - |
| Due from Other Funds | | | | | | | | |
| General Fund | - | - | - | - | - | - | - | - |
| Debt Service Fund(s) | - | - | - | - | - | - | - | - |
| Accounts Receivable | | | | | | | | |
| Assessments Receivable | | | | | | | | |
| Amount Available in Debt Service Funds | - | - | - | - | - | - | 340,311 | 340,311 |
| Amount to be Provided by Debt Service Funds | - | - | - | - | - | - | 27,344,689 | 27,344,689 |
| Total Assets | \$ 19,238 | \$ 340,311 | \$ 581,939 | \$ - | \$ 15,973,738 | \$ 27,685,000 | | \$ 44,600,227 |

**Timber Creek Southwest Community Development District
Balance Sheet
for the Period Ending August 31, 2022**

| | Governmental Funds | | | | | | Account Groups General Long Term Debt | Totals (Memorandum Only) |
|---|--------------------|---------------|--------------------|----------------|----------------------|----------------|---|--------------------------------|
| | Debt Service Funds | | Debt Service Funds | | Capital Project Fund | | | |
| | General Fund | Series 2020 | Series 2021 | Series 2020 | Series 2021 | | | |
| Liabilities | | | | | | | | |
| Accounts Payable & Payroll Liabilities | \$ | - | \$ | - | \$ | - | \$ | - |
| Due to Fiscal Agent | | | | | | | | |
| Due to Other Funds | | - | | | | | | - |
| General Fund | | - | - | - | - | - | - | - |
| Debt Service Fund(s) | | - | - | - | - | - | - | - |
| Due to Developer | \$ | - | | | \$ | - | | - |
| Bonds Payable | | | | | | | | |
| Current Portion - Series 2020 | | | | | | 0 | | - |
| Current Portion - Series 2021 | | | | | | - | | - |
| Long Term - Series 2020 | | | | | | \$6,990,000 | | 6,990,000 |
| Long Term - Series 2021 | | | | | | \$20,695,000 | | 20,695,000 |
| Unamortized Prem/Discount on Bds Pyb | | | | | - | \$395,524 | \$0 | 395,524 |
| Total Liabilities | \$ | - | \$ | - | \$ | - | \$ | 27,685,000 |
| Fund Equity and Other Credits | | | | | | | | |
| Investment in General Fixed Assets | | - | - | - | - | - | - | - |
| Fund Balance | | | | | | | | |
| Restricted | | | | | | | | |
| Beginning: October 1, 2021 (Audited) | | - | 207,305 | - | (3,759,084) | - | | (3,551,780) |
| Results from Current Operations | | - | 133,007 | 581,939 | 3,759,084 | 15,578,214 | - | 20,052,244 |
| Unassigned | | | | | | | | |
| Beginning: October 1, 2021 (Audited) | | - | | | | | - | - |
| Results from Current Operations | | 19,238 | | | | | - | 19,238 |
| Total Fund Equity and Other Credits | \$ | 19,238 | \$ | 340,311 | \$ | 581,939 | \$ | - |
| Total Liabilities, Fund Equity and Other Credits | \$ | 19,238 | \$ | 340,311 | \$ | 581,939 | \$ | - |
| | | | | | | \$ | 15,973,738 | \$ |
| | | | | | | | \$ | 27,685,000 |
| | | | | | | | | \$ |
| | | | | | | | | 44,600,227 |

Timber Creek Southwest Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|--|-------------|-----------------|-------------------|---------------|-----------------|---------------|---------------|-------------|-------------|---------------|-------------|----------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | |
| Carryforward | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | \$ - | N/A |
| Interest | | | | | | | | | | | | | | |
| Interest - General Checking | 0 | 1 | 2 | 1 | 1 | 1 | 1 | - | 0 | 0 | 0 | 7 | - | N/A |
| Special Assessment Revenue | | | | | | | | | | | | | | |
| Special Assessments - On-Roll | - | 6,788 | 104,690 | 876 | 1,184 | 690 | 566 | 1 | - | 504 | - | 115,298 | 113,825 | N/A |
| Special Assessments - Off-Roll | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Developer Contribution | | | - | - | | | - | - | - | - | - | - | - | #DIV/0! |
| Developer Contribution | | | - | - | | | - | - | - | - | - | - | - | N/A |
| Intragovernmental Transfer In | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total Revenue and Other Sources: | \$ 0 | \$ 6,788 | \$ 104,692 | \$ 877 | \$ 1,184 | \$ 691 | \$ 566 | \$ 1 | \$ 0 | \$ 504 | \$ 0 | 115,305 | \$ 113,825 | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | |
| Executive | | | | | | | | | | | | | | |
| Professional Management | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 36,667 | 40,000 | 92% |
| Financial and Administrative | | | | | | | | | | | | | | |
| Audit Services | - | - | 1,500 | - | 2,300 | - | - | - | - | - | - | 3,800 | 5,000 | 76% |
| Accounting Services | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 14,667 | 16,000 | 92% |
| Assessment Roll Services | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 14,667 | 16,000 | 92% |
| Arbitrage Rebate Services | 500 | - | - | - | - | - | - | - | - | - | - | 500 | 500 | 100% |
| Other Contractual Services | | | | | | | | | | | | | | |
| Legal Advertising | 275 | - | 294 | - | - | - | - | - | 784 | 784 | - | 2,137 | 3,000 | 71% |
| Trustee Services | - | 4,031 | - | - | - | - | - | - | - | - | - | 4,031 | 2,400 | 168% |
| Dissemination Agent Services | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 4,583 | 5,000 | 92% |
| Property Appraiser Fees | - | 578 | - | - | - | - | - | - | - | - | - | 578 | - | N/A |
| Bank Service Fees | 26 | 26 | 28 | 28 | 26 | 21 | 21 | 22 | 23 | 22 | 22 | 265 | 350 | 76% |
| Communications & Freight Services | | | | | | | | | | | | | | |
| Postage, Freight & Messenger | 13 | 13 | 29 | - | - | - | 8 | 14 | - | - | - | 77 | 200 | 38% |
| Computer Services - Website Development | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | 1,050 | 1,050 | 2,000 | 53% |
| Insurance | | | | | | | | | | | | | | |
| | 5,435 | - | - | - | - | - | - | - | - | - | - | 5,435 | 5,500 | 99% |
| Printing & Binding | | | | | | | | | | | | | | |
| | | - | 194 | - | - | - | - | - | - | - | - | 194 | 200 | 97% |
| Subscription & Memberships | | | | | | | | | | | | | | |
| | 175 | - | - | - | - | - | - | - | - | - | - | 175 | 175 | 100% |
| Legal Services | | | | | | | | | | | | | | |
| Legal - General Counsel | - | 1,124 | - | - | 210 | 70 | - | - | - | - | 140 | 1,544 | 15,000 | 10% |
| Legal - Series 2020 Bonds | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Legal - Series 2021 Bonds | - | - | - | - | - | - | 187 | - | - | - | - | 187 | - | N/A |
| Legal - Validation | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |

Timber Creek Southwest Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---|--------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|------------------|---------------------|-------------|
| Other General Government Services | | | | | | | | | | | | | | |
| Engineering Services | - | - | 1,059 | - | - | - | - | - | 180 | 240 | 300 | 1,778.75 | 2,500 | 71% |
| Series 2021 | - | - | - | - | - | - | - | - | - | - | 540 | 540.00 | - | N/A |
| Stormwater Needs Analysis | - | - | - | - | 494 | 601 | 2,098 | - | - | - | - | 3,192.50 | - | N/A |
| Contingencies | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Other Current Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Other Fees and Charges | | | | | | | | | | | | | | |
| Discounts/Collection Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Sub-Total: | 12,840 | 12,188 | 9,520 | 6,444 | 9,446 | 7,109 | 8,730 | 6,453 | 7,404 | 7,462 | 8,469 | 96,067 | 113,825 | 84% |
| Total Expenditures and Other Uses: | | | | | | | | | | | | | | |
| | \$ 12,840 | \$ 12,188 | \$ 9,520 | \$ 6,444 | \$ 9,446 | \$ 7,109 | \$ 8,730 | \$ 6,453 | \$ 7,404 | \$ 7,462 | \$ 8,469 | \$ 96,067 | \$ 113,825 | 84% |
| Net Increase/ (Decrease) in Fund Balance | (12,840) | (5,400) | 95,172 | (5,567) | (8,262) | (6,418) | (8,164) | (6,452) | (7,403) | (6,958) | (8,469) | 19,238 | - | |
| Fund Balance - Beginning | - | - | - | - | - | - | - | - | (6,452) | (13,855) | (20,814) | - | - | |
| Fund Balance - Ending | \$ (12,840) | \$ (5,400) | \$ 95,172 | \$ (5,567) | \$ (8,262) | \$ (6,418) | \$ (8,164) | \$ (6,452) | \$ (13,855) | \$ (20,814) | \$ (29,282) | \$ 19,238 | \$ - | |

Timber Creek Southwest Community Development District
Debt Service Fund - Series 2020
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|----------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Interest Income | | | | | | | | | | | | | | |
| Interest Account | - | - | - | - | - | - | - | - | - | 0 | - | 0 | - | N/A |
| Principal Account | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Sinking Fund Account | - | - | - | - | - | - | - | - | - | 0 | - | 0 | - | N/A |
| Reserve Account | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | - | N/A |
| Prepayment Account | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Revenue Account | - | - | - | \$ 0 | \$ 2 | \$ 2 | 2 | 2 | 2 | 1 | 1 | 10 | - | N/A |
| Capitalized Interest Account | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Special Assessments - Prepayments | | | | | | | | | | | | | | |
| Special Assessments - On Roll | - | 24,248 | 374,003 | \$ 3,130 | \$ 4,229 | \$ 2,465 | 2,021 | - | - | 1,800 | - | 411,894 | 406,705 | N/A |
| Special Assessments - Off Roll | - | 133,912 | - | - | - | - | - | - | - | - | - | 133,912 | - | N/A |
| Special Assessments - Prepayments | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Developer Contributions | | | | | | | | | | | | | | |
| Developer Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Intragovernmental Transfer In | | | | | | | | | | | | | | |
| Intragovernmental Transfer In | - | - | - | - | - | - | - | - | - | - | 17 | 17 | - | N/A |
| Total Revenue and Other Sources: | \$ 1 | \$ 158,161 | \$ 374,003 | \$ 3,131 | \$ 4,231 | \$ 2,467 | \$ 2,023 | \$ 2 | \$ 3 | \$ 1,802 | \$ 18 | \$ 545,843 | \$ 406,705 | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | | |
| Principal Debt Service - Mandatory | | | | | | | | | | | | | | |
| Series 2020 | - | - | - | - | - | - | - | - | 145,000 | - | - | 145,000 | 140,000 | N/A |
| Principal Debt Service - Early Redemptions | | | | | | | | | | | | | | |
| Series 2020 | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Interest Expense | | | | | | | | | | | | | | |
| Series 2020 | - | - | 133,913 | - | - | - | - | - | 133,913 | - | - | 267,825 | 267,825 | N/A |
| Operating Transfers Out (To Other Funds) | | | | | | | | | | | | | | |
| Operating Transfers Out (To Other Funds) | - | 5 | - | - | - | - | 5 | 1 | - | - | - | 11 | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ 5 | \$ 133,913 | \$ - | \$ - | \$ - | \$ 5 | \$ 1 | \$ 278,913 | \$ - | \$ - | \$ 412,836 | \$ 407,825 | N/A |
| Net Increase/ (Decrease) in Fund Balance | 1 | 158,156 | 240,091 | 3,131 | 4,231 | 2,467 | 2,018 | 2 | (278,910) | 1,802 | 18 | 133,007 | (1,120) | |
| Fund Balance - Beginning | 207,305 | 207,305 | 365,462 | 605,553 | 608,683 | 612,915 | 615,382 | 617,400 | 617,402 | 338,492 | 340,293 | 207,305 | - | |
| Fund Balance - Ending | \$ 207,305 | \$ 365,462 | \$ 605,553 | \$ 608,683 | \$ 612,915 | \$ 615,382 | 617,400 | 617,402 | \$ 338,492 | \$ 340,293 | \$ 340,311 | 340,311 | \$ (1,120) | |

Timber Creek Southwest Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Interest Income | | | | | | | | | | | | | | |
| Interest Account | - | 0 | 0 | 0 | - | - | 0 | 0 | 0 | 0 | - | 1 | - | N/A |
| Principal Account | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Sinking Fund Account | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Reserve Account | - | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 | - | N/A |
| Prepayment Account | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Revenue Account | - | - | - | - | - | - | - | - | 0 | 1 | 0 | 1 | - | N/A |
| Capitalized Interest Account | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Special Assessments - Prepayments | | | | | | | | | | | | | | |
| Special Assessments - On Roll | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Special Assessments - Off Roll | - | - | - | - | - | - | - | 359,543 | - | - | - | 359,543 | - | N/A |
| Special Assessments - Prepayments | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Debt Proceeds | | | | | | | | | | | | | | |
| | 686,393 | - | - | - | - | - | - | - | - | - | - | 686,393 | - | N/A |
| Intragovernmental Transfer In | | | | | | | | | | | | | | |
| | - | - | - | - | - | 5,405 | - | - | - | - | - | 5,405 | - | N/A |
| Total Revenue and Other Sources: | \$ 686,393 | \$ 1 | \$ 3 | \$ 3 | \$ 2 | \$ 5,407 | \$ 2 | \$ 359,545 | \$ 3 | \$ 3 | \$ 2 | \$ 1,051,365 | \$ - | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | | |
| Principal Debt Service - Mandatory | | | | | | | | | | | | | | |
| Series 2021 | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Principal Debt Service - Early Redemptions | | | | | | | | | | | | | | |
| Series 2021 | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Interest Expense | | | | | | | | | | | | | | |
| Series 2021 | - | - | 109,860 | - | - | - | - | - | 359,543 | - | - | 469,403 | - | N/A |
| Operating Transfers Out (To Other Funds) | | | | | | | | | | | | | | |
| | - | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ 1 | \$ 109,863 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 359,545 | \$ 2 | \$ 2 | \$ 469,425 | \$ - | N/A |
| Net Increase/ (Decrease) in Fund Balance | 686,393 | 0 | (109,860) | 0 | - | 5,405 | 0 | 359,543 | (359,542) | 1 | 0 | 581,939 | - | |
| Fund Balance - Beginning | - | 686,393 | 686,393 | 576,533 | 576,533 | 576,533 | 581,938 | 581,938 | 941,481 | 581,939 | 581,939 | - | - | |
| Fund Balance - Ending | \$ 686,393 | \$ 686,393 | \$ 576,533 | \$ 576,533 | \$ 576,533 | \$ 581,938 | \$ 581,938 | \$ 941,481 | \$ 581,939 | \$ 581,939 | \$ 581,939 | \$ 581,939 | \$ - | |

Timber Creek Southwest Community Development District
 Capital Projects Fund - Series 2020
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through August 31, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget | |
|---|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------------|---------------------|-------------|------------|
| Revenue and Other Sources | | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | N/A |
| Interest Income | | | | | | | | | | | | | | | |
| Construction Account | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | - | N/A |
| Cost of Issuance | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | - | N/A |
| Debt Proceeds | | | | | | | | | | | | | | | |
| Developer Contributions | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | - | N/A |
| Operating Transfers In (From Other Funds) | 3,759,090 | 5 | - | - | - | - | 5 | 1 | - | - | - | 3,759,101 | \$ - | - | N/A |
| Total Revenue and Other Sources: | \$ 3,759,090 | \$ 5 | \$ - | \$ - | \$ - | \$ - | \$ 5 | \$ 1 | \$ - | \$ - | \$ - | \$ 3,759,101 | \$ - | - | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | | |
| Executive | | | | | | | | | | | | | | | |
| Professional Management | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | N/A |
| Other Contractual Services | | | | | | | | | | | | | | | |
| Trustee Services | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - | N/A |
| Legal Services | | | | | | | | | | | | | | | |
| Printing & Binding | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - | N/A |
| Other General Government Services | | | | | | | | | | | | | | | |
| Engineering Services | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - | N/A |
| Capital Outlay | | | | | | | | | | | | | | | |
| Electrical | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - | N/A |
| Water-Sewer Combination | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - | N/A |
| Stormwater Management | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - | N/A |
| Landscaping | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - | N/A |
| Roadway Improvement | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - | N/A |
| Cost of Issuance | | | | | | | | | | | | | | | |
| Legal - Series 2020 Bonds | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - | N/A |
| Underwriter's Discount | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - | N/A |
| Operating Transfers Out (To Other Funds) | - | - | - | - | - | - | - | - | - | - | 17 | \$ 17 | \$ - | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17 | \$ 17 | \$ - | - | N/A |
| Net Increase/ (Decrease) in Fund Balance | \$ 3,759,090 | \$ 5 | \$ - | \$ - | \$ - | \$ - | \$ 5 | \$ 1 | \$ - | \$ - | (17) | \$ 3,759,084 | \$ - | - | |
| Fund Balance - Beginning | \$ (3,759,084) | \$ 5 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 16 | \$ 17 | \$ 17 | \$ 17 | \$ (3,759,084) | \$ - | - | |
| Fund Balance - Ending | \$ 5 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 16 | \$ 17 | \$ 17 | \$ 17 | \$ 0 | \$ - | \$ - | - | |

Timber Creek Southwest Community Development District
 Capital Projects Fund - Series 2021
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through August 31, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Interest Income | | | | | | | | | | | | | | |
| Construction Account | - | 26 | 66 | 68 | 68 | 61 | 68 | 66 | 68 | 66 | 68 | 624 | \$ - | N/A |
| Cost of Issuance | - | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | 0 | \$ - | N/A |
| Debt Proceeds | 20,008,607 | - | - | - | - | - | - | - | - | - | - | 20,008,607 | \$ - | N/A |
| Developer Contributions | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Operating Transfers In (From Other Funds) | - | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 | \$ - | N/A |
| Total Revenue and Other Sources: | \$ 20,008,607 | \$ 27 | \$ 68 | \$ 70 | \$ 70 | \$ 64 | \$ 70 | \$ 68 | \$ 70 | \$ 68 | \$ 70 | \$ 20,009,254 | \$ - | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | |
| Executive | | | | | | | | | | | | | | |
| Professional Management | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ - | N/A |
| Other Contractual Services | | | | | | | | | | | | | | |
| Trustee Services | 8,375 | - | - | - | - | - | - | - | - | - | - | 8,375 | \$ - | N/A |
| Legal Services | | | | | | | | | | | | | | |
| Series 2021 Bonds | 191,250 | - | - | - | - | - | - | - | - | - | - | 191,250 | \$ - | N/A |
| Printing & Binding | 2,000 | - | - | - | - | - | - | - | - | - | - | 2,000 | \$ - | N/A |
| Other General Government Services | | | | | | | | | | | | | | |
| Engineering Services | 1,020 | - | - | - | - | - | - | - | - | - | - | 1,020 | \$ - | N/A |
| Capital Outlay | | | | | | | | | | | | | | |
| Electrical | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Water-Sewer Combination | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Stormwater Management | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Landscaping | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Roadway Improvement | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Cost of Issuance | | | | | | | | | | | | | | |
| Legal - Series 2020 Bonds | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Underwriter's Discount | 413,900 | - | - | - | - | - | - | - | - | - | - | 413,900 | \$ - | N/A |
| Operating Transfers Out (To Other Funds) | 3,759,090 | - | - | - | - | 5,405 | - | - | - | - | - | 3,764,495 | \$ - | N/A |
| Total Expenditures and Other Uses: | \$ 4,425,635 | \$ - | \$ - | \$ - | \$ - | \$ 5,405 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,431,040 | \$ - | N/A |
| Net Increase/ (Decrease) in Fund Balance | \$ 15,582,973 | \$ 27 | \$ 68 | \$ 70 | \$ 70 | \$ (5,342) | \$ 70 | \$ 68 | \$ 70 | \$ 68 | \$ 70 | \$ 15,578,214 | \$ - | N/A |
| Fund Balance - Beginning | \$ - | \$ 15,582,973 | \$ 15,583,000 | \$ 15,583,068 | \$ 15,583,138 | \$ 15,583,208 | \$ 15,577,867 | \$ 15,577,937 | \$ 15,578,005 | \$ 15,578,075 | \$ 15,578,143 | \$ - | \$ - | N/A |
| Fund Balance - Ending | \$ 15,582,973 | \$ 15,583,000 | \$ 15,583,068 | \$ 15,583,138 | \$ 15,583,208 | \$ 15,577,867 | \$ 15,577,937 | \$ 15,578,005 | \$ 15,578,075 | \$ 15,578,143 | \$ 15,578,214 | \$ 15,578,214 | \$ - | N/A |

TIMBER CREEK SOUTHWEST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2022

FISCAL YEAR 2022

PREPARED BY:

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

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

Timber Creek Southwest Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Timber Creek Southwest Community Development District
Balance Sheet
for the Period Ending September 30, 2022**

| | Governmental Funds | | | | | | Account Groups General Long Term Debt | Totals (Memorandum Only) |
|--|--------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|----------------------|---|--------------------------------|
| | General Fund | Debt Service Funds Series 2020 | Debt Service Funds Series 2021 | Capital Project Fund Series 2020 | Capital Project Fund Series 2021 | | | |
| Assets | | | | | | | | |
| Cash and Investments | | | | | | | | |
| General Fund - Invested Cash | \$ 12,660 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,660 |
| Debt Service Fund | | | | | | | | |
| Interest Account | | 0 | 0 | | | | | \$ 0 |
| Principal Account | | 0 | - | | | | | \$ 0 |
| Sinking Fund Account | | 0 | - | | | | | \$ 0 |
| Reserve Account | | 207,303 | 576,533 | | | | | \$ 783,836 |
| Revenue Account | | 132,993 | 5,407 | | | | | \$ 138,400 |
| Capitalized Interest | | | | | | | | \$ - |
| Prepayment Account | | | | | | | | \$ - |
| General Redemption Account | | 17 | | | | | | \$ 17 |
| Construction Account | | | | | - | 15,973,808 | | \$ 15,973,808 |
| Cost of Issuance Account | | | | | - | - | | \$ - |
| Due from Other Funds | | | | | | | | |
| General Fund | - | - | - | - | - | - | - | - |
| Debt Service Fund(s) | - | - | - | - | - | - | - | - |
| Accounts Receivable | | | | | | | | |
| Assessments Receivable | | | | | | | | |
| Amount Available in Debt Service Funds | - | - | - | - | - | - | 340,313 | 340,313 |
| Amount to be Provided by Debt Service Funds | - | - | - | - | - | - | 27,344,687 | 27,344,687 |
| Total Assets | \$ 12,660 | \$ 340,313 | \$ 581,939 | \$ - | \$ 15,973,808 | \$ 27,685,000 | | \$ 44,593,720 |

**Timber Creek Southwest Community Development District
Balance Sheet
for the Period Ending September 30, 2022**

| | Governmental Funds | | | | | | Account Groups General Long Term Debt | Totals (Memorandum Only) |
|---|--------------------|---------------|--------------------|-------------------|----------------------|----------------------|---|--------------------------------|
| | Debt Service Funds | | Debt Service Funds | | Capital Project Fund | | | |
| | General Fund | Series 2020 | Series 2021 | Series 2020 | Series 2021 | Series 2021 | | |
| Liabilities | | | | | | | | |
| Accounts Payable & Payroll Liabilities | \$ | - | \$ | - | \$ | - | \$ | - |
| Due to Fiscal Agent | | | | | | | | |
| Due to Other Funds | | - | | | | | | - |
| General Fund | | - | - | - | - | - | - | - |
| Debt Service Fund(s) | | - | - | - | - | - | - | - |
| Due to Developer | \$ | - | | | \$ | - | \$ | - |
| Bonds Payable | | | | | | | | |
| Current Portion - Series 2020 | | | | | | | 0 | - |
| Current Portion - Series 2021 | | | | | | | - | - |
| Long Term - Series 2020 | | | | | | | \$6,990,000 | 6,990,000 |
| Long Term - Series 2021 | | | | | | | \$20,695,000 | 20,695,000 |
| Unamortized Prem/Discount on Bds Pyb | | | | | - | \$395,524 | \$0 | 395,524 |
| Total Liabilities | \$ | - | \$ | - | \$ | - | \$ 395,524 | \$ 27,685,000 |
| Fund Equity and Other Credits | | | | | | | | |
| Investment in General Fixed Assets | | - | - | - | - | - | - | - |
| Fund Balance | | | | | | | | |
| Restricted | | | | | | | | |
| Beginning: October 1, 2021 (Audited) | | - | 207,305 | - | (3,759,084) | - | - | (3,551,780) |
| Results from Current Operations | | - | 133,008 | 581,939 | 3,759,084 | 15,578,284 | - | 20,052,316 |
| Unassigned | | | | | | | | |
| Beginning: October 1, 2021 (Audited) | | - | | | | | - | - |
| Results from Current Operations | | 12,660 | | | | | - | 12,660 |
| Total Fund Equity and Other Credits | \$ | 12,660 | \$ 340,313 | \$ 581,939 | \$ - | \$ 15,578,284 | \$ - | \$ 16,513,196 |
| Total Liabilities, Fund Equity and Other Credits | \$ | 12,660 | \$ 340,313 | \$ 581,939 | \$ - | \$ 15,973,808 | \$ 27,685,000 | \$ 44,593,720 |

Timber Creek Southwest Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|--|-------------|-----------------|-------------------|---------------|-----------------|---------------|---------------|-------------|-------------|---------------|-------------|-------------|----------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | | |
| Carryforward | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | \$ - | N/A |
| Interest | | | | | | | | | | | | | | | |
| Interest - General Checking | 0 | 1 | 2 | 1 | 1 | 1 | 1 | - | 0 | 0 | 0 | 0 | 7 | - | N/A |
| Special Assessment Revenue | | | | | | | | | | | | | | | |
| Special Assessments - On-Roll | - | 6,788 | 104,690 | 876 | 1,184 | 690 | 566 | 1 | - | 504 | - | - | 115,298 | 113,825 | N/A |
| Special Assessments - Off-Roll | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Developer Contribution | | | | | | | | | | | | | | | |
| Developer Contribution | - | - | - | - | - | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Intragovernmental Transfer In | | | | | | | | | | | | | | | |
| Intragovernmental Transfer In | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total Revenue and Other Sources: | \$ 0 | \$ 6,788 | \$ 104,692 | \$ 877 | \$ 1,184 | \$ 691 | \$ 566 | \$ 1 | \$ 0 | \$ 504 | \$ 0 | \$ 0 | 115,305 | \$ 113,825 | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | | |
| Executive | | | | | | | | | | | | | | | |
| Professional Management | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 40,000 | 40,000 | 100% |
| Financial and Administrative | | | | | | | | | | | | | | | |
| Audit Services | - | - | 1,500 | - | 2,300 | - | - | - | - | - | - | - | 3,800 | 5,000 | 76% |
| Accounting Services | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 16,000 | 16,000 | 100% |
| Assessment Roll Services | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 1,333 | 16,000 | 16,000 | 100% |
| Arbitrage Rebate Services | 500 | - | - | - | - | - | - | - | - | - | - | - | 500 | 500 | 100% |
| Other Contractual Services | | | | | | | | | | | | | | | |
| Legal Advertising | 275 | - | 294 | - | - | - | - | - | 784 | 784 | - | - | 2,137 | 3,000 | 71% |
| Trustee Services | - | 4,031 | - | - | - | - | - | - | - | - | - | - | 4,031 | 2,400 | 168% |
| Dissemination Agent Services | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 417 | 5,000 | 5,000 | 100% |
| Property Appraiser Fees | - | 578 | - | - | - | - | - | - | - | - | - | - | 578 | - | N/A |
| Bank Service Fees | 26 | 26 | 28 | 28 | 26 | 21 | 21 | 22 | 23 | 22 | 22 | 22 | 286 | 350 | 82% |
| Communications & Freight Services | | | | | | | | | | | | | | | |
| Postage, Freight & Messenger | 13 | 13 | 29 | - | - | - | 8 | 14 | - | - | - | - | 77 | 200 | 38% |
| Computer Services - Website Development | | | | | | | | | | | | | | | |
| Computer Services - Website Development | - | - | - | - | - | - | - | - | - | - | 1,050 | - | 1,050 | 2,000 | 53% |
| Insurance | | | | | | | | | | | | | | | |
| Insurance | 5,435 | - | - | - | - | - | - | - | - | - | - | - | 5,435 | 5,500 | 99% |
| Printing & Binding | | | | | | | | | | | | | | | |
| Printing & Binding | - | - | 194 | - | - | - | - | - | - | - | - | - | 194 | 200 | 97% |
| Subscription & Memberships | | | | | | | | | | | | | | | |
| Subscription & Memberships | 175 | - | - | - | - | - | - | - | - | - | - | - | 175 | 175 | 100% |
| Legal Services | | | | | | | | | | | | | | | |
| Legal - General Counsel | - | 1,124 | - | - | 210 | 70 | - | - | - | - | 140 | 140 | 1,684 | 15,000 | 11% |
| Legal - Series 2020 Bonds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Legal - Series 2021 Bonds | - | - | - | - | - | - | 187 | - | - | - | - | - | 187 | - | N/A |
| Legal - Validation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Other General Government Services | | | | | | | | | | | | | | | |
| Engineering Services | - | - | 1,059 | - | - | - | - | - | 180 | 240 | 300 | - | 1,778.75 | 2,500 | 71% |
| Series 2021 | - | - | - | - | - | - | - | - | - | - | 540 | - | 540.00 | - | N/A |

Timber Creek Southwest Community Development District
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|---|--------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------------|-------------|
| Stormwater Needs Analysis | - | - | - | - | 494 | 601 | 2,098 | - | - | - | - | - | 3,192.50 | - | N/A |
| Contingencies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Other Current Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Other Fees and Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Discounts/Collection Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sub-Total: | 12,840 | 12,188 | 9,520 | 6,444 | 9,446 | 7,109 | 8,730 | 6,453 | 7,404 | 7,462 | 8,469 | 6,578 | 102,645 | 113,825 | 90% |
| Total Expenditures and Other Uses: | \$ 12,840 | \$ 12,188 | \$ 9,520 | \$ 6,444 | \$ 9,446 | \$ 7,109 | \$ 8,730 | \$ 6,453 | \$ 7,404 | \$ 7,462 | \$ 8,469 | \$ 6,578 | \$ 102,645 | \$ 113,825 | 90% |
| Net Increase/ (Decrease) in Fund Balance | (12,840) | (5,400) | 95,172 | (5,567) | (8,262) | (6,418) | (8,164) | (6,452) | (7,403) | (6,958) | (8,469) | (6,578) | 12,660 | - | |
| Fund Balance - Beginning | - | - | - | - | - | - | - | - | (6,452) | (13,855) | (20,814) | (29,282) | - | - | |
| Fund Balance - Ending | \$ (12,840) | \$ (5,400) | \$ 95,172 | \$ (5,567) | \$ (8,262) | \$ (6,418) | \$ (8,164) | \$ (6,452) | \$ (13,855) | \$ (20,814) | \$ (29,282) | \$ (35,861) | \$ 12,660 | \$ - | |

Timber Creek Southwest Community Development District
Debt Service Fund - Series 2020
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Interest Income | | | | | | | | | | | | | | | |
| Interest Account | - | - | - | - | - | - | - | - | - | 0 | - | - | 0 | - | N/A |
| Principal Account | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Sinking Fund Account | - | - | - | - | - | - | - | - | - | 0 | - | - | 0 | - | N/A |
| Reserve Account | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | - | N/A |
| Prepayment Account | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Revenue Account | - | - | \$ 0 | \$ 0 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 1 | \$ 1 | \$ 1 | \$ 11 | - | N/A |
| Capitalized Interest Account | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Special Assessments - Prepayments | | | | | | | | | | | | | | | |
| Special Assessments - On Roll | - | 24,248 | 374,003 | \$ 3,130 | \$ 4,229 | \$ 2,465 | 2,021 | - | - | 1,800 | - | - | 411,894 | 406,705 | N/A |
| Special Assessments - Off Roll | - | 133,912 | - | - | - | - | - | - | - | - | - | - | 133,912 | - | N/A |
| Special Assessments - Prepayments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Developer Contributions | | | | | | | | | | | | | | | |
| Developer Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Intragovernmental Transfer In | | | | | | | | | | | | | | | |
| Intragovernmental Transfer In | - | - | - | - | - | - | - | - | - | - | 17 | - | 17 | - | N/A |
| Total Revenue and Other Sources: | \$ 1 | \$ 158,161 | \$ 374,003 | \$ 3,131 | \$ 4,231 | \$ 2,467 | \$ 2,023 | \$ 2 | \$ 3 | \$ 1,802 | \$ 18 | \$ 1 | \$ 545,844 | \$ 406,705 | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | | | |
| Principal Debt Service - Mandatory | | | | | | | | | | | | | | | |
| Series 2020 | - | - | - | - | - | - | - | - | 145,000 | - | - | - | 145,000 | 140,000 | N/A |
| Principal Debt Service - Early Redemptions | | | | | | | | | | | | | | | |
| Series 2020 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Interest Expense | | | | | | | | | | | | | | | |
| Series 2020 | - | - | 133,913 | - | - | - | - | - | 133,913 | - | - | - | 267,825 | 267,825 | N/A |
| Operating Transfers Out (To Other Funds) | | | | | | | | | | | | | | | |
| Operating Transfers Out (To Other Funds) | - | 5 | - | - | - | - | 5 | 1 | - | - | - | - | 11 | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ 5 | \$ 133,913 | \$ - | \$ - | \$ - | \$ 5 | \$ 1 | \$ 278,913 | \$ - | \$ - | \$ - | \$ 412,836 | \$ 407,825 | N/A |
| Net Increase/ (Decrease) in Fund Balance | 1 | 158,156 | 240,091 | 3,131 | 4,231 | 2,467 | 2,018 | 2 | (278,910) | 1,802 | 18 | 1 | 133,008 | (1,120) | |
| Fund Balance - Beginning | 207,305 | 207,305 | 365,462 | 605,553 | 608,683 | 612,915 | 615,382 | 617,400 | 617,402 | 338,492 | 340,293 | 340,311 | 207,305 | - | |
| Fund Balance - Ending | \$ 207,305 | \$ 365,462 | \$ 605,553 | \$ 608,683 | \$ 612,915 | \$ 615,382 | \$ 617,400 | \$ 617,402 | \$ 338,492 | \$ 340,293 | \$ 340,311 | \$ 340,313 | \$ 340,313 | \$ (1,120) | |

Timber Creek Southwest Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Interest Income | | | | | | | | | | | | | | | |
| Interest Account | - | 0 | 0 | 0 | - | - | 0 | 0 | 0 | 0 | - | - | 1 | - | N/A |
| Principal Account | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Sinking Fund Account | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Reserve Account | - | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | - | N/A |
| Prepayment Account | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Revenue Account | - | - | - | - | - | - | - | - | 0 | 1 | 0 | 0 | 1 | - | N/A |
| Capitalized Interest Account | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Special Assessments - Prepayments | | | | | | | | | | | | | | | |
| Special Assessments - On Roll | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Special Assessments - Off Roll | - | - | - | - | - | - | - | 359,543 | - | - | - | - | 359,543 | - | N/A |
| Special Assessments - Prepayments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Debt Proceeds | | | | | | | | | | | | | | | |
| | 686,393 | - | - | - | - | - | - | - | - | - | - | - | 686,393 | - | N/A |
| Intragovernmental Transfer In | | | | | | | | | | | | | | | |
| | - | - | - | - | - | 5,405 | - | - | - | - | - | - | 5,405 | - | N/A |
| Total Revenue and Other Sources: | \$ 686,393 | \$ 1 | \$ 3 | \$ 3 | \$ 2 | \$ 5,407 | \$ 2 | \$ 359,545 | \$ 3 | \$ 3 | \$ 2 | \$ 2 | \$ 1,051,367 | \$ - | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | | | |
| Principal Debt Service - Mandatory | | | | | | | | | | | | | | | |
| Series 2021 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Principal Debt Service - Early Redemptions | | | | | | | | | | | | | | | |
| Series 2021 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Interest Expense | | | | | | | | | | | | | | | |
| Series 2021 | - | - | 109,860 | - | - | - | - | - | 359,543 | - | - | - | 469,403 | - | N/A |
| Operating Transfers Out (To Other Funds) | | | | | | | | | | | | | | | |
| | - | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ 1 | \$ 109,863 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 359,545 | \$ 2 | \$ 2 | \$ 2 | \$ 469,428 | \$ - | N/A |
| Net Increase/ (Decrease) in Fund Balance | 686,393 | 0 | (109,860) | 0 | - | 5,405 | 0 | 359,543 | (359,542) | 1 | 0 | 0 | 581,939 | - | |
| Fund Balance - Beginning | - | 686,393 | 686,393 | 576,533 | 576,533 | 576,533 | 581,938 | 581,938 | 941,481 | 581,939 | 581,939 | 581,939 | - | - | |
| Fund Balance - Ending | \$ 686,393 | \$ 686,393 | \$ 576,533 | \$ 576,533 | \$ 576,533 | \$ 581,938 | \$ 581,938 | \$ 941,481 | \$ 581,939 | \$ 581,939 | \$ 581,939 | \$ 581,939 | \$ 581,939 | \$ - | |

Timber Creek Southwest Community Development District
 Capital Projects Fund - Series 2020
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|---------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Interest Income | | | | | | | | | | | | | | | |
| Construction Account | - | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Cost of Issuance | - | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Debt Proceeds | | | | | | | | | | | | | | | |
| Developer Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Operating Transfers In (From Other Funds) | 3,759,090 | 5 | - | - | - | - | 5 | 1 | - | - | - | - | 3,759,101 | \$ - | N/A |
| Total Revenue and Other Sources: | \$ 3,759,090 | \$ 5 | \$ - | \$ - | \$ - | \$ - | \$ 5 | \$ 1 | \$ - | \$ - | \$ - | \$ - | \$ 3,759,101 | \$ - | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | | |
| Executive | | | | | | | | | | | | | | | |
| Professional Management | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Other Contractual Services | | | | | | | | | | | | | | | |
| Trustee Services | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | N/A |
| Legal Services | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | N/A |
| Printing & Binding | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | N/A |
| Other General Government Services | | | | | | | | | | | | | | | |
| Engineering Services | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - |
| Capital Outlay | | | | | | | | | | | | | | | |
| Electrical | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | - |
| Water-Sewer Combination | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | N/A |
| Stormwater Management | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | N/A |
| Landscaping | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | N/A |
| Roadway Improvement | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | N/A |
| Cost of Issuance | | | | | | | | | | | | | | | |
| Legal - Series 2020 Bonds | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | N/A |
| Underwriter's Discount | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | N/A |
| Operating Transfers Out (To Other Funds) | - | - | - | - | - | - | - | - | - | - | 17 | - | \$ 17 | \$ - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17 | \$ - | \$ 17 | \$ - | N/A |
| Net Increase/ (Decrease) in Fund Balance | \$ 3,759,090 | \$ 5 | \$ - | \$ - | \$ - | \$ - | \$ 5 | \$ 1 | \$ - | \$ - | \$ (17) | \$ - | \$ 3,759,084 | \$ - | - |
| Fund Balance - Beginning | \$ (3,759,084) | \$ 5 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 16 | \$ 17 | \$ 17 | \$ 17 | \$ 17 | \$ 0 | \$ (3,759,084) | \$ - |
| Fund Balance - Ending | \$ 5 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 16 | \$ 17 | \$ 17 | \$ 17 | \$ 0 | \$ 0 | \$ - | \$ - | - |

Timber Creek Southwest Community Development District
 Capital Projects Fund - Series 2021
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Interest Income | | | | | | | | | | | | | | | |
| Construction Account | - | 26 | 66 | 68 | 68 | 61 | 68 | 66 | 68 | 66 | 68 | 68 | 691 | \$ - | N/A |
| Cost of Issuance | - | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | - | 0 | \$ - | N/A |
| Debt Proceeds | 20,008,607 | | | | | | | | | | | | 20,008,607 | \$ - | N/A |
| Developer Contributions | - | - | | | | | | | | | | | - | \$ - | N/A |
| Operating Transfers In (From Other Funds) | - | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | \$ - | N/A |
| Total Revenue and Other Sources: | \$ 20,008,607 | \$ 27 | \$ 68 | \$ 70 | \$ 70 | \$ 64 | \$ 70 | \$ 68 | \$ 70 | \$ 68 | \$ 70 | \$ 70 | \$ 20,009,324 | \$ - | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | | |
| Executive | | | | | | | | | | | | | | | |
| Professional Management | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ - | N/A |
| Other Contractual Services | | | | | | | | | | | | | | | |
| Trustee Services | 8,375 | - | - | - | - | - | - | - | - | - | - | - | 8,375 | \$ - | N/A |
| Legal Services | | | | | | | | | | | | | | | |
| Series 2021 Bonds | 191,250 | - | - | - | - | - | - | - | - | - | - | - | 191,250 | \$ - | N/A |
| Printing & Binding | 2,000 | - | - | - | - | - | - | - | - | - | - | - | 2,000 | \$ - | N/A |
| Other General Government Services | | | | | | | | | | | | | | | |
| Engineering Services | 1,020 | - | - | - | - | - | - | - | - | - | - | - | 1,020 | \$ - | N/A |
| Capital Outlay | | | | | | | | | | | | | | | |
| Electrical | - | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Water-Sewer Combination | - | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Stormwater Management | - | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Landscaping | - | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Roadway Improvement | - | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Cost of Issuance | | | | | | | | | | | | | | | |
| Legal - Series 2020 Bonds | - | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | N/A |
| Underwriter's Discount | 413,900 | - | - | - | - | - | - | - | - | - | - | - | 413,900 | \$ - | N/A |
| Operating Transfers Out (To Other Funds) | 3,759,090 | - | - | - | - | 5,405 | - | - | - | - | - | - | 3,764,495 | \$ - | N/A |
| Total Expenditures and Other Uses: | \$ 4,425,635 | \$ - | \$ - | \$ - | \$ - | \$ 5,405 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,431,040 | \$ - | N/A |
| Net Increase/ (Decrease) in Fund Balance | \$ 15,582,973 | \$ 27 | \$ 68 | \$ 70 | \$ 70 | \$ (5,342) | \$ 70 | \$ 68 | \$ 70 | \$ 68 | \$ 70 | \$ 70 | \$ 15,578,284 | \$ - | |
| Fund Balance - Beginning | \$ - | \$ 15,582,973 | \$ 15,583,000 | \$ 15,583,068 | \$ 15,583,138 | \$ 15,583,208 | \$ 15,577,867 | \$ 15,577,937 | \$ 15,578,005 | \$ 15,578,075 | \$ 15,578,143 | \$ 15,578,214 | \$ - | \$ - | |
| Fund Balance - Ending | \$ 15,582,973 | \$ 15,583,000 | \$ 15,583,068 | \$ 15,583,138 | \$ 15,583,208 | \$ 15,577,867 | \$ 15,577,937 | \$ 15,578,005 | \$ 15,578,075 | \$ 15,578,143 | \$ 15,578,214 | \$ 15,578,284 | \$ 15,578,284 | \$ - | |