EVERGREEN

COMMUNITY DEVELOPMENT
DISTRICT

August 2, 2024
BOARD OF SUPERVISORS
PUBLIC HEARING AND
REGULAR MEETING

AGENDA

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

AGENDA LETTER

Evergreen Community Development DistrictOFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431 Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

July 26, 2024

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Board of Supervisors Evergreen Community Development District

Dear Board Members:

The Board of Supervisors of the Evergreen Community Development District will hold a Public Hearing and Regular Meeting on August 2, 2024 at 11:00 a.m., at the Country Inn & Suites, Bradenton/Lakewood Ranch, 5610 Manor Hill Lane, Bradenton, Florida 34203. The agenda is as follows:

- 1. Call to Order/Roll Call
- 2. Public Comments
- 3. Administration of Oath of Office to Peter Eduardo (Seat 2); Term Expires November 2024 (the following will also be provided in separate package)
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2023/Instructions
 - B. Membership, Obligation and Responsibilities
 - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
- 4. Consider Appointment to Fill Unexpired Term of Seat 3; Term Expires November 2026
 - Administration of Oath of Office
- 5. Consideration of Resolution 2024-05, Electing and Removing Officers of the District and Providing for an Effective Date
- 6. Public Hearing on Adoption of Fiscal Year 2024/2025 Budget
 - A. Proof/Affidavit of Publication

- B. Consideration of Resolution 2024-06, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date
- 7. Consideration of Resolution 2024-07, Providing for Funding for the FY 2025 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
- 8. Consideration of Goals and Objectives Reporting [HB7013 Special Districts Performance Measures and Standards Reporting]
- 9. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2023, Prepared by Berger, Toombs, Elam, Gaines & Frank
- 10. Consideration of Resolution 2024-08, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2023
- 11. Consent Agenda
 - A. Acceptance of Unaudited Financial Statements as of June 30, 2024
 - B. Approval of May 21, 2024 Regular Meeting Minutes

12. Staff Reports

A. District Counsel: Kutak Rock LLP

B. District Engineer: ZNS Engineering, L.C.

C. District Manager: Wrathell, Hunt and Associates, LLC

NEXT MEETING DATE: September 6, 2024 at 11:00 AM

QUORUM CHECK

SEAT 1	CHRISTINE SIFONTE	In Person	PHONE	□ No
SEAT 2	PETER EDUARDO	In Person	PHONE	☐ No
SEAT 3		In Person	PHONE	☐ No
SEAT 4	GREG MUNDELL	In Person	PHONE	☐ No
SEAT 5	HAL LUTZ	IN PERSON	PHONE	☐ No

13. Board Members' Comments/Requests

Board of Supervisors Evergreen Community Development District August 2, 2024, Public Hearing and Regular Meeting Agenda Page 3

14. Public Comments

15. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at 561-909-7930.

Sincerely,

Daniel Rom
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094 PARTICIPANT PASSCODE: 528 064 2804

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

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107 West College Avenue, Tallahassee, FL 32301 850.692.7300

MEMORANDUM

To: Board of Supervisors

From: District Counsel

Date: January 1, 2024

Subject: Ethics Training Requirements

Beginning January 1, 2024, all Board Supervisors of Florida Community Development Districts will be required to complete four (4) hours of Ethics training each year. The four (4) hours must be allocated to the following categories: two (2) hours of Ethics Law, one (1) hour of Sunshine Law, and one (1) hour of Public Records law.

This training may be completed online, and the four (4) hours do not have to be completed all at once. The Florida Commission on Ethics ("COE") has compiled a list of resources for this training. An overview of the resources are described below, and links to the resources are included in this memo.

Each year when Supervisors complete the required financial disclosure form (Form 1 Statement of Financial Interests), Supervisors must mark a box confirming that he or she has completed the Ethics training requirements. At this time, there is no requirement to submit a certificate; however, the COE advises that Supervisors keep a record of all trainings completed (including date and time of completion), in the event Supervisors are ever asked to provide proof of completion. The training is a calendar year requirement and corresponds to the form year. So, Supervisors will not report their 2024 training until they fill out their Form 1 for the 2025 year.

Free Training Options

The Florida Commission on Ethics' ("COE") website has several free online resources and links to resources that Supervisors can access to complete the training requirements. Navigate to that page here: Florida Commission on Ethics Training. Please note that the COE only provides free training for the two (2) hour Ethics portion of the annual training. However, the COE does provide links to free outside resources to complete the Sunshine and Public Records portion of the training. These links are included in this memorandum below for your ease of reference.

¹ https://ethics.state.fl.us/Training/Training.aspx



Free Ethics Law Training

The COE provides several videos for Ethics training, none of which are exactly two (2) hours in length. Please ensure you complete 120 minutes of Ethics training when choosing a combination of the below.

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (100 minutes)

Click here: Kinetic Ethics

Business and Employment Conflicts and Post-Public-Service (56 minutes) Restriction

Click here: Business and Employment Conflicts

Gifts (50 minutes)

Click here: Ethics Laws Governing Acceptance of Gifts

Voting Conflicts - Local Officers (58 minutes)¹

Click here: Voting Vertigo

Free Sunshine/Public Records Law Training

The Office of the Attorney General provides a two (2) hour online training course (audio only) that meets the requirements of the Sunshine Law and Public Records Law portion of Supervisors' annual training.

Click here to access: Public Meeting and Public Records Law

Other Training Options

4- Hour Course

Some courses will provide a certificate upon completion (not required), like the one found from the Florida State University, Florida Institute of Government, linked here: <u>4-Hour Ethics Course</u>. This course meets all the ethics training requirements for the year, including Sunshine Law and Public Records training. This course is currently \$79.00

CLE Course

The COE's website includes a link to the Florida Bar's Continuing Legal Education online tutorial which also meets all the Ethics training requirements. However, this is a CLE course designed more specifically for attorneys. The 5 hours 18 minutes' long course exceeds the 4-hour requirement and its cost is significantly higher than the 4-Hour Ethics course provided by the Florida State University. The course is currently \$325.00. To access this course, click here: Sunshine Law, Public Records and Ethics for Public Officers and Public Employees.

If you have any questions, please do not hesitate to contact me.

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS PID SAMPLE

County: SAMPLE COUNTY

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

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

Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over \$2,500) (Major sources of income to the reporting person) (If you have nothing to report, write "nane" or "n/a")

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

Secondary Sources of Income

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

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

Real Property

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

Location/Descript	tion
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Intangible Personal Property

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

Type of Intangible	Business Entity to Which the Property Relates	

Liabilities

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

Name of Creditor	Address of Creditor	

Interests in Specified Businesses

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

Business Entity # 1

Training

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

Signature of Filer	
Distribution and	
Digitally signed:	
Filed with COE:	
	- AX
	S'
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2023 Form 1 Instructions Statement of Financial Interests

Notice

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

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

When To File:

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

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

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

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

Who Must File Form 1

- 1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
- 3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
- 4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
- 5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
- 6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

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

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

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

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

Instructions for Completing Form 1

Primary Sources of Income

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

This section is intended to require the disclosure of your principal sources of income during the disclosure period. <u>You do not have to disclose any public salary or public position(s)</u>. 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 <u>each individual company</u> from which you derived more than \$2,500. Do not aggregate all of your investment income.

- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a
 source of income the purchaser's name, address and principal business activity. If the purchaser's identity is
 unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income
 should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

Secondary Sources of Income

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

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

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

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

Examples:

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

Real Property

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

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

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

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

Intangible Personal Property

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

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

Liabilities

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

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

Interests in Specified Businesses

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

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

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

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

Training Certification

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

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

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

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BOARD OF SUPERVISORS

MEMBERSHIP, OBLIGATIONS AND RESPONSIBILITIES

A Community Development District ("District") is a special-purpose unit of local government which is established pursuant to and governed by Chapter 190, Florida Statutes.

The Board

The Community Development District ("District") is governed by a five (5)-member Board of Supervisors ("Board"). Member of the Board "Supervisor(s)") are elected in accordance with Section 190.006, F.S., either upon a one (1)-vote per one (1)-acre basis ("landowner voting") or through traditional elections ("resident voting"), depending upon the number of registered voters in the District and the length of time which has passed since the establishment of the District.

A CDD Board typically meets once per month, but may meet more often if necessary. Board meetings typically last from one (1) to three (3) hours, depending upon the business to be conducted by the Board. Prior to the meeting, each Supervisor is supplied with an agenda package which will contain the documents pertaining to the business to be considered by the Board at a particular meeting. A Supervisor should be willing to spend time reviewing these packages prior to each meeting, and may consult with District Staff (General Counsel, Management, Engineering, etc.) concerning the business to be addressed.

Qualifications of Supervisors

Each Supervisor must be a resident of the state of Florida and a citizen of the United States. Once a District has transitioned to resident voting, Supervisors must also be residents of the District.

Compensation

By statute, Board Members are entitled to be paid \$200 per meeting for their service, up to an annual cap of \$4,800 per year. To achieve the statutory cap, the District would have to meet twice each month, which is rare.

Sometimes Supervisors who are employees of the primary landowner waive their right to compensation, although this is not always the case.

Responsibilities of Supervisors

The position of Supervisor is that of an elected local public official. It is important to always remember that serving as an elected public official of a District carries with it certain restrictions and obligations. Each Supervisor, upon taking office, must subscribe to an oath of office acknowledging that he/she is a public officer, and as a recipient of public funds, a supporter of the constitutions of the State of Florida and of the United States of America.

Each Supervisor is subject to the same financial disclosure requirements as any other local elected official and must file a Statement of Financial Interests disclosing

sources of income, assets, debts, and other financial data, with the Supervisor of Elections in the County where he/she resides.

A Supervisor must act in accordance with the <u>Code of Ethics</u> for Public Officers and Employees, codified at Part III, Chapter 112, F.S., which addresses acceptance of gifts, conflicts of interest, etc. By law, it is not a conflict of interest for an employee of the developer to serve on a CDD Board of Supervisors.

Since a District is a unit of local government, the <u>Sunshine Law</u> (Chapter 286, F.S.) applies to Districts and to the Supervisors who govern them. In brief, the Sunshine Law states that two(2) or more Supervisors may never meet outside of a publicly noticed meeting of the Board <u>and/to</u> discuss District business.

Florida's <u>Public Records Law</u> (Chapter 119, F.S.) also applies to Districts and Supervisors. All records of the District, and the records of each individual Supervisor <u>relating</u> to the District, are public records. As such, any member of the public may inspect them upon request. Supervisors are therefore urged to keep any District records or documents in a separate file to allow ease of access by the public or press.

Conclusion

The position of Supervisor of a Community Development District is an important one, requiring both the time and the dedication to fulfill the responsibilities of a position of public trust. It should not be undertaken lightly. Each new Supervisor should enter office fully cognizant of the ethical, legal, and time requirements which are incumbent upon those who serve as Supervisors.

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

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FLORIDA COMMISSION ON ETHICS



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

State of Florida COMMISSION ON ETHICS

Ashley Lukis, *Chair*Tallahassee

Michelle Anchors, Vice Chair Fort Walton Beach

> William P. Cervone Gainesville

Tina Descovich Indialantic

Freddie Figgers
Fort Lauderdale

Luis M. Fusté Coral Gables

Wengay M. Newton, Sr. St. Petersburg

Kerrie Stillman

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

^{*}Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

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

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

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

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

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

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

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

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

2. Unauthorized Compensation

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

3. Misuse of Public Position

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

4. Abuse of Public Position

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

5. Disclosure or Use of Certain Information

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

6. Solicitation or Acceptance of Honoraria

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

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

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

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

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. Doing Business With One's Agency

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

- services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]
- b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. Conflicting Employment or Contractual Relationship

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]
- 3. Exemptions—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:
 - a) When the business is rotated among all qualified suppliers in a city or county.
 - b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

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

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

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

4. Additional Exemptions

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

5. Legislators Lobbying State Agencies

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

6. Additional Lobbying Restrictions for Certain Public Officers and Employees

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

7. Employees Holding Office

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

8. Professional and Occupational Licensing Board Members

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

9. Contractual Services: Prohibited Employment

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

10. Local Government Attorneys

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

11. Dual Public Employment

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

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

1. Anti-Nepotism Law

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

2. Additional Restrictions

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

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

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

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

2. Lobbying by Former State Employees

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

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

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

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

3. 6-Year Lobbying Ban

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

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

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

4. Additional Restrictions on Former State Employees

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

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

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

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

5. Lobbying by Former Local Government Officers and Employees

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

E. VOTING CONFLICTS OF INTEREST

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

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

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

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

F. DISCLOSURES

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

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

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

1. FORM 1 - Limited Financial Disclosure

Who Must File:

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

STATE OFFICERS include:

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

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

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

LOCAL OFFICERS include:

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

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

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

SPECIFIED STATE EMPLOYEE includes:

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

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

What Must Be Disclosed:

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

When to File:

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

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

Where to File:

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

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

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

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

3. FORM 2 - Quarterly Client Disclosure

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

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

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

When to File:

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

Where To File:

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

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

4. FORM 6 - Full and Public Disclosure

Who Must File:

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

What Must be Disclosed:

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

When and Where To File:

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

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

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

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

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

6. FORM 9 - Quarterly Gift Disclosure

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

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

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

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

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

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

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

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

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

8. FORM 30 - Donor's Quarterly Gift Disclosure

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

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

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

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

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

IV. AVAILABILITY OF FORMS

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

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

V. PENALTIES

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

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

B. Penalties for Candidates

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

C. Penalties for Former Officers and Employees

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

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

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. Who Can Request an Opinion

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

B. How to Request an Opinion

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

C. How to Obtain Published Opinions

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

VII. COMPLAINTS

A. Citizen Involvement

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

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

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

B. Referrals

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

C. Confidentiality

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

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

D. How the Complaint Process Works

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

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

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

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

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

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

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

with the Commission for each calendar quarter during any portion of which one or more of the firm's

lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or

principal can make, directly or indirectly, and no executive branch agency official or employee who

files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, any expenditure made for the

purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific

executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first

degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales

people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water

management districts are prohibited from using public funds to retain an executive branch (or

legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec.

11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information

about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist

Registrar at the following address:

Executive Branch Lobbyist Registration

Room G-68, Claude Pepper Building

111 W. Madison Street

Tallahassee, FL 32399-1425

Phone: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies

and government contractors from adverse personnel actions in retaliation for disclosing information

in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has

revised this law to afford greater protection to these employees.

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

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

records, and open meetings. The Commission on Ethics does not track compliance or certify providers.

Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

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

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

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FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME			NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE			
MAILING ADDRESS			THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:			
CITY	COUNTY	- CITY		□ COUNTY	☐ OTHER LOCAL AGENCY	
		NAME OF	POLITIO	CAL SUBDIVISION:		
DATE ON WHICH VOTE OCCURRED		MY POSI	TION IS:	☐ ELECTIVE	☐ APPOINTIVE	

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143. Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office MUST ABSTAIN from voting on a measure which would inure to his or her special private gain or loss. Each elected or appointed local officer also MUST ABSTAIN from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies (CRAs) under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; and

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

• You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

APPOINTED OFFICERS (continued)

- · A copy of the form must be provided immediately to the other members of the agency.
- · The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- · You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the
 meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the
 agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL	OFFICER'S INTEREST
I,, hereby disclose t	hat on, 20 :
(a) A measure came or will come before my agency which (check one o	r more)
inured to my special private gain or loss;	
inured to the special gain or loss of my business associate,	;
inured to the special gain or loss of my relative,	;
inured to the special gain or loss of	, by
whom I am retained; or	
inured to the special gain or loss of	, which
is the parent subsidiary, or sibling organization or subsidiary of a	principal which has retained me.
(b) The measure before my agency and the nature of my conflicting inte	rest in the measure is as follows:
If disclosure of specific information would violate confidentiality or privil who is also an attorney, may comply with the disclosure requirements of as to provide the public with notice of the conflict.	
Date Filed	 Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

RESOLUTION 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EVERGREEN COMMUNITY DEVELOPMENT DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District's Board of Supervisors desires to elect and remove Officers of the District.

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

2024:	SECTION 1.	The following is/are elected as Officer(s) of the District effective August 2		
			is elected Chair	
			is elected Vice Chair	
			is elected Assistant Secretary	
			is elected Assistant Secretary	
			is elected Assistant Secretary	
	SECTION 2.	The following O	fficer(s) shall be removed as Officer(s) as of August 2, 2024:	

	ary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors
ATTES	Т:	EVERGREEN COMMUNITY DEVELOPMENT DISTRICT
	PASSED AND ADOPTED	THIS 2ND DAY OF AUGUST, 2024.
	Jeff Pinder	is Assistant Treasurer
	Craig Wrathell	is Treasurer
	Kristen Thomas	is Assistant Secretary
	Daniel Rom	is Assistant Secretary
	Craig Wrathell	is Secretary

SECTION 3. The following prior appointments by the Board remain unaffected by this

Resolution:

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

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The Beaufort Gazette
The Belleville News-Democrat
Bellingham Herald
Centre Daily Times
Sun Herald
Idaho Statesman
Bradenton Herald
The Charlotte Observer
The State
Ledger-Enquirer

Durham | The Herald-Sun Fort Worth Star-Telegram The Fresno Bee The Island Packet The Kansas City Star Lexington Herald-Leader The Telegraph - Macon Merced Sun-Star Miami Herald El Nuevo Herald The Modesto Bee
The Sun News - Myrtle Beach
Raleigh News & Observer
Rock Hill | The Herald
The Sacramento Bee
San Luis Obispo Tribune
Tacoma | The News Tribune
Tri-City Herald
The Wichita Eagle
The Olympian

AFFIDAVIT OF PUBLICATION

Ac	count#	Order Number	Identification	Order PO	Amount	Cols	Depth
	37175	571796	Print Legal Ad-IPL01828130 - IPL0182813		\$201.66	1	72 L

Attention: Daphne Gillyard EVERGREEN CDD 2300 GLADES RD SUITE 410W BOCA RATON, FL 33431

evergreencdd@districtap.com

EVERGREEN COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING
TO CONSIDER THE ADOPTION
OF THE FISCAL YEAR 2025
BUDGET; AND NOTICE OF
REGULAR BOARD OF SUPERVISUPEY MEETING

SORS' MEETING.

The Board of Supervisors ("Board") of the Evergreen Community Development District ("District") will hold a public hearing on August 2, 2024 at 11:00 a.m., or as soon thereafter as the matter may be heard, at Country Inn & Suites, Bradenton/Lakewood Ranch, 5610 Manor Hill Lane, Bradenton, Florida 34203 for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2024 and ending September 30, 2025 ("Fiscal Year 2025"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (877) 276-0889 ("District Manager's Office"), during normal business hours, or by visiting the District's website at www.evergreencdd. net.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting, if you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (Voice), for aid in contacting the District Manager's Office.

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

District Manager IPL0182813 Jul 14,21 2024

THE STATE OF TEXAS COUNTY OF DALLAS

Before the undersigned authority personally appeared Crystal Trunick, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of Public Notice, was published in said newspaper in the issue(s) of: 2 insertion(s) published on:

07/14/24, 07/21/24

THE STATE OF FLORIDA COUNTY OF MANATEE

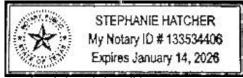
Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The McClatchy Company complies with all legal requirements for publication in chapter 50, Florida Statutes.

Sworn to and subscribed before me this 31st day of July in the year of 2024

lyter lunich

Stephanie Hatcher

Notary Public in and for the state of Texas, residing in Dallas County



Extra charge for lost or duplicate affidavits. Legal document please do not destroy!

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

6B

RESOLUTION 2024-06 [FY 2025 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE EVERGREEN COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("FY 2025"), the District Manager prepared and submitted to the Board of Supervisors ("Board") of the Evergreen Community Development District ("District") prior to June 15, 2024, proposed budget(s) ("Proposed Budget") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

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

SECTION 1. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Evergreen Community Development District for the Fiscal Year Ending September 30, 2025."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2025, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2025 or within 60 days following the end of the FY 2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 2ND DAY OF AUGUST 2024.

ATTEST:		EVERGREEN COMMUNITY DEVELOPMENT DISTRICT		
Secretary/Assistant Secre	 etary	Chair/Vice Chair, Board of Supervisors		
Exhibit A: FY 2025 B	udget			

Exhibit A: FY 2025 Budget

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT PROPOSED BUDGET FISCAL YEAR 2025

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT TABLE OF CONTENTS

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Assessment Summary	6

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2025

	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2024	3/31/2024	9/30/2024	Projected	FY 2025
REVENUES					
Assessment levy: on-roll - gross	\$ 97,253				\$ 97,253
Allowable discounts (4%)	(3,890)				(3,890)
Assessment levy: on-roll - net	93,363	\$ 92,435	\$ -	\$ 92,435	93,363
Total revenues	93,363	92,435		92,435	93,363
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	24,000	24,000	48,000	49,440
Legal	15,000	433	4,500	4,933	15,000
Engineering	1,500	-	1,500	1,500	5,000
Audit	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation	750	500	250	750	750
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	4,500	-	4,500	4,500	4,500
EMMA software service	-	1,000	-	1,000	1,000
Telephone	200	100	100	200	200
Postage	500	32	468	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,500	-	1,500	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	6,500	6,076	-	6,076	6,684
Contingencies/bank charges	500	201	299	500	500
Website					
Hosting	705	705	-	705	705
ADA compliance	210	210	-	210	210
Property appraiser & tax collector	2,918	2,769	149	2,918	2,918
Total expenditures	89,958	36,951	43,516	80,467	96,082
Excess/(deficiency) of revenues					
over/(under) expenditures	3,405	55,484	(43,516)	11,968	(2,719)
Fund balance - beginning (unaudited) Fund balance - ending Assigned: Committed:	58,605	68,052	123,536	68,052	80,020
Working capital	27,365	27 265	27 265	27 265	29,034
• .	27,365 34,645	27,365	27,365 52,655	27,365 52,655	
Unassigned Fund balance - ending (projected)	\$62,010	96,171 \$123,536	\$ 80,020	\$ 80,020	\$ 77,301
rund balance - ending (projected)	φ 02,010	φ 123,530	φ 00,020	φ 00,020	φ 11,301

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES

EXPENDITURES	
Professional & administrative	
Supervisors	\$ -
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	49,440
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community	
development districts by combining the knowledge, skills and experience of a team of	
professionals to ensure compliance with all of the District's governmental requirements.	
WHA develops financing programs, administers the issuance of tax exempt bond	
financings, operates and maintains the assets of the community.	
Legal	15,000
General counsel and legal representation, which includes issues relating to public	
finance, public bidding, rulemaking, open meetings, public records, real property	
dedications, conveyances and contracts.	
Engineering	5,000
The District's Engineer will provide construction and consulting services, to assist the	
District in crafting sustainable solutions to address the long term interests of the	
community while recognizing the needs of government, the environment and	
maintenance of the District's facilities.	
Audit	5,500
Statutorily required for the District to undertake an independent examination of its books,	
records and accounting procedures.	
Arbitrage rebate calculation	750
To ensure the District's compliance with all tax regulations, annual computations are	
necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the	
requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell,	
Hunt & Associates serves as dissemination agent.	
Trustee	4,500
Annual fee for the service provided by trustee, paying agent and registrar.	4.000
EMMA Software	1,000
Disclosure Technology Services, LLC EMMA filing assistance software license	
agreement for quarterly disclosure reporting.	200
Telephone Telephone and fax machine.	200
	500
Postage Mailing of arounds postages assembled deliveries assembled as a second deliveries as a seco	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	500
Printing & binding	500
Letterhead, envelopes, copies, agenda packages, etc.	4 500
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public	
bids, etc.	
EXPENDITURES (continued)	475
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,684
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	500
Bank charges, automated AP routing and other miscellaneous expenses incurred during	
the year.	
Website	
Hosting	705
ADA compliance	210
Property appraiser & tax collector	2,918
Total expenditures	\$ 96,082

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2019 FISCAL YEAR 2025

Adopted Budget Actual through through through Total Actual & Budget EY 2024 Proposed Budget Through Sudget EY 2024 REVENUES Assessment levy: on-roll Allowable discounts (4%) Net assessment levy - on-roll \$619,737 (24,789) (24,789) (24,789) \$619,737 (24,789) Net assessment levy - on-roll 594,948 \$589,242 \$5,706 \$594,948 594,948
FY 2024 3/31/2024 9/30/2024 Projected FY 2025 REVENUES Assessment levy: on-roll Allowable discounts (4%) \$619,737 \$619,737 Allowable discounts (4%) (24,789) (24,789)
REVENUES Assessment levy: on-roll \$619,737 Allowable discounts (4%) (24,789) (24,789) (24,789)
Assessment levy: on-roll \$619,737 \$619,737 Allowable discounts (4%) (24,789) (24,789)
Allowable discounts (4%) (24,789) (24,789)
Net assessment levy - on-roll 594,948 \$ 589.242 \$ 5,706 \$ 594.948 594.948
, , , , , , , , , , , , , , , , , , , ,
Interest
Total revenues 594,948 609,419 5,706 615,125 594,948
EXPENDITURES
Debt service
Principal 160,000 160,000 - 160,000 165,000
Interest 410,781 207,041 203,740 410,781 404,078
Property appraiser & tax collector 18,592 17,651 941 18,592 18,592
Total expenditures 589,373 384,692 204,681 589,373 587,670
Excess/(deficiency) of revenues over/(under) expenditures 5,575 224,727 (198,975) 25,752 7,278
OTHER FINANCING SOURCES/(USES)
Transfers out - (14,247) - (14,247) -
Total other financing sources/(uses) - $(14,247)$ - $(14,247)$ - $(14,247)$
Fund balance:
Net increase/(decrease) in fund balance 5,575 210,480 (198,975) 11,505 7,278
Beginning fund balance (unaudited) 960,459 975,907 1,186,387 975,907 987,412
Ending fund balance (projected) \$966,034 \$1,186,387 \$ 987,412 \$ 987,412 994,690
Use of fund balance:
Debt service reserve account balance (required) (577,100
Principal expense - November 1, 2025 (377, 100
Interest expense - November 1, 2025 (200,338
Projected fund balance surplus/(deficit) as of September 30, 2025 \$ 42,252

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT SERIES 2019 AMORTIZATION SCHEDULE

					Bond
	Principal	Coupon Rate	Interest	Debt Service	Balance
11/01/24	165,000.00	4.125%	203,740.63	368,740.63	8,045,000.00
05/01/25			200,337.50	200,337.50	8,045,000.00
11/01/25	175,000.00	4.250%	200,337.50	375,337.50	7,870,000.00
05/01/26			196,618.75	196,618.75	7,870,000.00
11/01/26	180,000.00	4.250%	196,618.75	376,618.75	7,690,000.00
05/01/27			192,793.75	192,793.75	7,690,000.00
11/01/27	190,000.00	4.250%	192,793.75	382,793.75	7,500,000.00
05/01/28			188,756.25	188,756.25	7,500,000.00
11/01/28	195,000.00	4.250%	188,756.25	383,756.25	7,305,000.00
05/01/29			184,612.50	184,612.50	7,305,000.00
11/01/29	205,000.00	4.250%	184,612.50	389,612.50	7,100,000.00
05/01/30			180,256.25	180,256.25	7,100,000.00
11/01/30	215,000.00	5.000%	180,256.25	395,256.25	6,885,000.00
05/01/31			174,881.25	174,881.25	6,885,000.00
11/01/31	225,000.00	5.000%	174,881.25	399,881.25	6,660,000.00
05/01/32			169,256.25	169,256.25	6,660,000.00
11/01/32	235,000.00	5.000%	169,256.25	404,256.25	6,425,000.00
05/01/33			163,381.25	163,381.25	6,425,000.00
11/01/33	250,000.00	5.000%	163,381.25	413,381.25	6,175,000.00
05/01/34			157,131.25	157,131.25	6,175,000.00
11/01/34	260,000.00	5.000%	157,131.25	417,131.25	5,915,000.00
05/01/35			150,631.25	150,631.25	5,915,000.00
11/01/35	275,000.00	5.000%	150,631.25	425,631.25	5,640,000.00
05/01/36			143,756.25	143,756.25	5,640,000.00
11/01/36	285,000.00	5.000%	143,756.25	428,756.25	5,355,000.00
05/01/37			136,631.25	136,631.25	5,355,000.00
11/01/37	300,000.00	5.000%	136,631.25	436,631.25	5,055,000.00
05/01/38			129,131.25	129,131.25	5,055,000.00
11/01/38	315,000.00	5.000%	129,131.25	444,131.25	4,740,000.00
05/01/39			121,256.25	121,256.25	4,740,000.00
11/01/39	330,000.00	5.000%	121,256.25	451,256.25	4,410,000.00
05/01/40			113,006.25	113,006.25	4,410,000.00
11/01/40	350,000.00	5.125%	113,006.25	463,006.25	4,060,000.00
05/01/41			104,037.50	104,037.50	4,060,000.00
11/01/41	365,000.00	5.125%	104,037.50	469,037.50	3,695,000.00
05/01/42			94,684.38	94,684.38	3,695,000.00
11/01/42	385,000.00	5.125%	94,684.38	479,684.38	3,310,000.00
05/01/43			84,818.75	84,818.75	3,310,000.00

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT SERIES 2019 AMORTIZATION SCHEDULE

					Bond
	Principal	Coupon Rate	Interest	Debt Service	Balance
11/01/43	405,000.00	5.125%	84,818.75	489,818.75	2,905,000.00
05/01/44			74,440.63	74,440.63	2,905,000.00
11/01/44	425,000.00	5.125%	74,440.63	499,440.63	2,480,000.00
05/01/45			63,550.00	63,550.00	2,480,000.00
11/01/45	450,000.00	5.125%	63,550.00	513,550.00	2,030,000.00
05/01/46			52,018.75	52,018.75	2,030,000.00
11/01/46	470,000.00	5.125%	52,018.75	522,018.75	1,560,000.00
05/01/47			39,975.00	39,975.00	1,560,000.00
11/01/47	495,000.00	5.125%	39,975.00	534,975.00	1,065,000.00
05/01/48			27,290.63	27,290.63	1,065,000.00
11/01/48	520,000.00	5.125%	27,290.63	547,290.63	545,000.00
05/01/49			13,965.63	13,965.63	545,000.00
11/01/49	545,000.00	5.125%	13,965.63	558,965.63	-
Total	8,210,000.00	_	6,518,178.17	14,728,178.17	

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT ASSESSMENT COMPARISON PROJECTED FISCAL YEAR 2025 ASSESSMENTS

On-Roll Assessments

			O		0				
		FY 2	2025 O&M	FY	2025 DS	FY	2025 Total	FY	2024 Total
		Ass	essment	As	sessment	As	sessment	As	sessment
	Units	р	er Unit	ŗ	oer Unit	ı	oer Unit	ı	per Unit
SF 40	276	\$	233.22	\$	1,370.34	\$	1,603.56	\$	1,603.56
SF 50	141		233.22		1,712.93		1,946.15		1,946.15
Total	417	_							

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

RESOLUTION 2024-07 [FY 2025 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EVERGREEN COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2025 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Evergreen Community Development District ("District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Manatee County, Florida ("County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("FY 2025"), the Board of Supervisors ("Board") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("Adopted Budget"), attached hereto as Exhibit A; and

WHEREAS, pursuant to Chapter 190, Florida Statutes, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

- 1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("Assessment Roll").
 - 2. OPERATIONS AND MAINTENANCE ASSESSMENTS.

- a. Benefit Findings. The provision of the services, facilities, and operations as described in Exhibit A confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in Exhibit A and Exhibit B and is hereby found to be fair and reasonable.
- b. O&M Assessment Imposition. Pursuant to Chapter 190, Florida Statutes, a special assessment for operations and maintenance ("O&M Assessment(s)") is hereby levied and imposed on benefitted lands within the District and in accordance with Exhibit A and Exhibit B. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
- **c. Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.
- 3. DEBT SERVICE SPECIAL ASSESSMENTS. The District's Board hereby certifies for collection the FY 2025 installment of the District's previously levied debt service special assessments ("Debt Assessments," and together with the O&M Assessments, the "Assessments") in accordance with this Resolution and as further set forth in Exhibit A and Exhibit B, and hereby directs District staff to effect the collection of the same.
- 4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
 - a. Tax Roll Assessments. To the extent indicated in Exhibit A and Exhibit B, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "Tax Roll Property" identified in Exhibit B shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, Florida Statutes ("Uniform Method"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - **b.** Future Collection Methods. The District's decision to collect Assessments by any particular method e.g., on the tax roll or by direct bill does not mean that such method will be used to collect special assessments in

future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

- 5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B,** is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.
- 6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.
- 7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 2ND DAY OF AUGUST, 2024.

ATTEST:	EVERGREEN COMMUNITY DEVELOPMENT DISTRICT
Socretary/Assistant Socretary	Ву:
Secretary/Assistant Secretary	Its:

Exhibit A: Budget

Exhibit B: Assessment Roll

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT



Memorandum

To: Board of Supervisors

From: District Management

Date: August 2, 2024

RE: HB7013 - Special Districts Performance Measures and Standards

Reporting

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

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

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

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

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

Exhibit A: Goals, Objectives and Annual Reporting Form

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

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

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

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

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

Achieved: Yes □ No □

Goal 1.2 Notice of Meetings Compliance

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

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

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

Achieved: Yes □ No □

Goal 1.3 Access to Records Compliance

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

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

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

Achieved: Yes □ No □

2. <u>INFRASTRUCTURE AND FACILITIES MAINTENANCE</u>

Goal 2.1 District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes □ No □

3. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 3.1 Annual Budget Preparation

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

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

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

Achieved: Yes □ No □

Goal 3.2 Financial Reports

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

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

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

Achieved: Yes □ No □

Goal 3.3 Annual Financial Audit

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

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

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

Achieved: Yes □ No □

District Manager	Chair/Vice Chair, Board of Supervisors
Print Name	Print Name
Date	

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

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Evergreen Community Development District ANNUAL FINANCIAL REPORT September 30, 2023

Evergreen Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2023

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Certified Public Accountants PL

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REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Evergreen Community Development District
Manatee County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Evergreen Community Development District (the "District"), as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Evergreen Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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



To the Board of Supervisors Evergreen Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

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

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



To the Board of Supervisors
Evergreen Community Development District

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 28, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Evergreen Community Development District's internal control over financial reporting and compliance.

Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL Fort Pierce, Florida

June 28, 2024

Evergreen Community Development District MANAGEMENT'S DISCUSSION AND ANALYSIS For the Fiscal Year Ended September 30, 2023

Management's discussion and analysis of Evergreen Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to financial statements. The Government-wide financial statements present an overall picture of the District's financial position and results of operations. The Fund financial statements present financial information for the District's major funds. The Notes to financial statements provide additional information concerning the District's finances.

The Government-wide financial statements are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

Evergreen Community Development District MANAGEMENT'S DISCUSSION AND ANALYSIS For the Fiscal Year Ended September 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all governmental funds. A statement of revenues, expenditures, and changes in fund balances – budget and actual is provided for the District's General Fund. Fund financial statements provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The government-wide financial statements and the fund financial statements provide different pictures of the District. The government-wide financial statements provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The fund financial statements provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the fund financial statements to the government-wide financial statements, reconciliations are provided from the fund financial statements to the government-wide financial statements.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the fiscal year ended September 30, 2023.

- ◆ The District's liabilities exceeded assets by \$(3,415,654) (net position). Restricted net position was \$226,273 and unrestricted net position was \$(3,233,017). Net investment in capital assets was \$(408,910).
- ♦ Governmental activities revenues totaled \$732,118, while governmental activities expenses totaled \$632,033.

Evergreen Community Development District MANAGEMENT'S DISCUSSION AND ANALYSIS For the Fiscal Year Ended September 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities				
		2023		2022	
Current assets	\$	90,212	\$	238,301	
Restricted assets		1,336,794		1,113,170	
Capital assets		3,718,489		3,852,245	
Total Assets		5,145,495		5,203,716	
Current liabilities		351,149		349,455	
Non-current liabilities		8,210,000		8,370,000	
Total Liabilities		8,561,149		8,719,455	
Net Position					
Net investment in capital assets		(408,910)		(275,154)	
Restricted-debt service		226,273		202,468	
Unrestricted		(3,233,017)		(3,443,053)	
Total Net Position	\$	(3,415,654)	\$	(3,515,739)	

The decrease in current assets and the increase in restricted assets is related to the decrease due from developer in the current year.

The decrease in capital assets is related to depreciation in the current year.

The decrease in non-current liabilities is related to the principal payment in the current year.

Evergreen Community Development District MANAGEMENT'S DISCUSSION AND ANALYSIS For the Fiscal Year Ended September 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

<u>Financial Analysis of the District</u> (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

		Government	Governmental Activities			
		2023	2022			
Program Revenues Charges for services	\$	684,239	\$	678,466		
Investment income		47,879		3,563		
Total Revenues		732,118		682,029		
Expenses						
General government		79,842		93,087		
Physical environment		137,577		137,577		
Interest and other charges		414,614		420,991		
Total Expenses		632,033		651,655		
Change in Net Position		100,085		30,374		
Net Position - Beginning of Year		(3,515,739)		(3,546,113)		
Net Position - End of Year	\$	(3,415,654)	\$	(3,515,739)		

The decrease in general government is related to the decrease in engineering and legal fee expenses in the current year.

Evergreen Community Development District MANAGEMENT'S DISCUSSION AND ANALYSIS For the Fiscal Year Ended September 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2023 and 2022.

	Governmental Activities					
Description		2023		2022		
Construction in progress	\$	3,821	\$	-		
Infrastructure		4,127,399		4,127,399		
Accumulated depreciation		(412,731)		(275,154)		
Total Capital Assets (Net)	\$	3,718,489	\$	3,852,245		

The activity for the year consisted of depreciation of \$137,577 and additions to construction in progress of \$3,821.

General Fund Budgetary Highlights

Actual expenditures were less than the final budget because there were less legal fee expenditures than were anticipated.

There were no amendments to the September 30, 2023 budget.

Debt Management

Governmental Activities debt includes the following:

♦ In May 2019, the District issued \$8,815,000 Series 2019 Special Assessment Revenue Bonds. These bonds were issued to provide funds for the 2019 Project. The balance outstanding at September 30, 2023 was \$8,370,000.

Economic Factors and Next Year's Budget

Evergreen Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2024.

Request for Information

The financial report is designed to provide a general overview of Evergreen Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Evergreen Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

Evergreen Community Development District STATEMENT OF NET POSITION September 30, 2023

	Governmental Activities	
ASSETS		
Current Assets		
Cash	\$	80,036
Assessments receivable		4,100
Prepaid expenses		6,076
Total Current Assets		90,212
Non-current Assets		
Restricted Assets		
Investments		1,336,794
Capital Assets, not being depreciated		
Construction in progress		3,821
Capital Assets, being depreciated		
Infrastructure		4,127,399
Accumulated depreciation		(412,731)
Total Non-current Assets		5,055,283
Total Assets		5,145,495
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses		810
Due to developer		17,805
Accrued interest payable		172,534
Bonds payable		160,000
Total Current Liabilities		351,149
Non-current Liabilities		
Bonds payable		8,210,000
Total Liabilities		8,561,149
NET POSITION		
Net investment in capital assets		(408,910)
Restricted for debt service		226,273
Unrestricted		(3,233,017)
Net Position	\$	(3,415,654)

See accompanying notes to financial statements.

Evergreen Community Development District STATEMENT OF ACTIVITIES For the Fiscal Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental Activities General government Physical environment Interest and other charges Total Governmental Activities	\$ (79,842) (137,577) (414,614) \$ (632,033)	\$ 92,783 - 591,456 \$ 684,239	\$ 12,941 (137,577) 176,842 52,206
	General Revenue Investment ince		47,879
	Change ir	100,085	
	Net Position - Oo Net Position - Se	ctober 1, 2022 eptember 30, 2023	(3,515,739) \$ (3,415,654)

Evergreen Community Development District BALANCE SHEET – GOVERNMENTAL FUNDS September 30, 2023

								Total
				Debt		Capital	Gov	ernmental/
	General		Service		Projects		Funds	
ASSETS								
Cash	\$	80,036	\$	-	\$	-	\$	80,036
Assessments receivable		556		3,544		-		4,100
Prepaid expenses		6,076		-		-		6,076
Restricted Assets								
Investments		-		972,363		364,431		1,336,794
Total Assets	\$	86,668	\$	975,907	\$	364,431	\$	1,427,006
LIABILITIES AND FUND BALANCES LIABILITIES								
Accounts payable and accrued expenses	\$	810	\$	-	\$	-	\$	810
Due to developer		17,805		-		-		17,805
Total Liabilities		18,615						18,615
FUND BALANCES								
Nonspendable-prepaid expenses		6,076		_		-		6,076
Restricted								
Debt service		-		975,907		-		975,907
Capital projects		-		-		364,431		364,431
Unassigned		61,977		-		-		61,977
Total Fund Balances	-	68,053		975,907		364,431		1,408,391
Total Liabilities and Fund Balances	\$	86,668	\$	975,907	\$	364,431	\$	1,427,006

Evergreen Community Development District RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES September 30, 2023

Total Governmental Fund Balances	\$ 1,408,391
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, construction in progress, \$3,841, infrastructure, \$4,127,399, net of accumulated depreciation, \$(412,731), used in governmental activities are not current financial resources and therefore, are not	
reported at the fund level.	3,718,489
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported at the fund level.	(8,370,000)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.	 (172,534)
Net Position of Governmental Activities	\$ (3,415,654)

Evergreen Community Development District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS For the Fiscal Year Ended September 30, 2023

							Total
		Debt Capital		Governmental			
	General		Service	Projects		Funds	
Revenues							
Special assessments	\$	92,783	\$ 591,456	\$	_	\$	684,239
Investment income		-	34,377		13,502		47,879
Total Revenues		92,783	625,833		13,502		732,118
Expenditures							
Current							
General government		69,914	9,928		-		79,842
Capital outlay		-	-		3,821		3,821
Debt service							
Principal		-	155,000		_		155,000
Interest		_	417,278		-		417,278
Total Expenditures		69,914	582,206		3,821		655,941
Excess of revenues over/(under) expenditures		22,869	43,627		9,681		76,177
Other Financing Sources/(Uses)							
Transfers in		_	-		22,486		22,486
Transfers out		_	(22,486)		_		(22,486)
Total Other Financing Sources/(Uses)			(22,486)		22,486		-
Net change in fund balances		22,869	21,141		32,167		76,177
Fund Balances - October 1, 2022		45,184	954,766		332,264		1,332,214
Fund Balances - September 30, 2023	\$	68,053	\$ 975,907	\$	364,431	\$	1,408,391

See accompanying notes to financial statements.

Evergreen Community Development District RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Fiscal Year Ended September 30, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 76,177
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that depreciation,	
\$(137,577), exceeded capital outlay, \$3,821, in the current year.	(133,756)
Principal payments are recorded as expenditures at the fund level, however,	
these payments reduce liabilties at the government-wide level.	155,000
In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due.	
This is the change in accrued interest in the current period.	 2,664
Change in Net Position of Governmental Activities	\$ 100,085

Evergreen Community Development District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND For the Fiscal Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 93,363	\$ 93,363	\$ 92,783	\$ (580)
Expenditures Current General government	89,458	89,458	69,914	19,544
Net Change in Fund Balances	3,905	3,905	22,869	18,964
Fund Balances - October 1, 2022	33,293	33,293	45,184	11,891
Fund Balances - September 30, 2023	\$ 37,198	\$ 37,198	\$ 68,053	\$ 30,855

See accompanying notes to financial statements.

Evergreen Community Development District NOTES TO FINANCIAL STATEMENTS September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on January 10, 2019, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and by Ordinance 19-04 of the Board of County Commissioners of Manatee County, Florida, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Evergreen Community Development District. The District is governed by a five member Board of Supervisors. All the Supervisors are employed by the Developer. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Evergreen Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board, The Financial Reporting Entity, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources".

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

<u>General Fund</u> – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

<u>Debt Service Fund</u> – The Debt Service Fund accounts for the certain preliminary costs associated with the issuance of new debt.

<u>Capital Projects Fund</u> – The Capital Projects Fund accounts for the construction of infrastructure improvements within the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

- 1. Direct obligations of the United States Treasury;
- 2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
- 3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
- 4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

b. Capital Assets

Capital assets, which include construction in progress and infrastructure, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method over the assets' estimated useful lives of 30 years.

c. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. A formal budget is adopted for the general fund. As a result, deficits in the budget columns of the accompanying financial statements may occur.

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

"Total fund balances" of the District's governmental funds, \$1,408,391, differs from "net position" of governmental activities, \$(3,415,654), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets, infrastructure, that are to be used in governmental activities are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Infrastructure	\$ 4,127,399
Construction in progress	3,821
Accumulated depreciation	 (412,731)
Total	\$ 3,718,489

Long-term debt transactions

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2023 were:

Bonds payable \$ (8,370,000)

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to accrued interest on bonds.

Accrued interest on bonds payable \$ (172,534)

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The "net change in fund balances" for government funds, \$76,177, differs from the "change in net position" for governmental activities, \$100,085, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Depreciation	\$ (137,577)
Capital outlay	 3,821
Total	\$ (133,756)

Long-term debt transactions

Principal payments

Principal payments on long-term debt are recorded as expenditures at the fund level, However, the payments reduce liabilities at the government-wide level.

\$ 155,000

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

NOTE C - CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2023, the District's bank balance was \$86,315 and the carrying value was \$80,036. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2023, the District had the following investments and maturities:

Investment	Maturities	Fair Value
First American Government Obligations Fund	24 Days*	\$ 1,336,794

^{*}Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

NOTE C - CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2023, the District's investment in First American Government Obligations Fund were rated AAAm by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The District's investment in First American Government Obligations Fund represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical. The District considers any decline in fair value for certain investments to be temporary.

NOTE D - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	October 1,				Se	ptember 30,
	2022	 Additions	Deletions			2023
Governmental Activities:						
Capital assets						
Construction in progress	\$ -	\$ 3,821	\$	-	\$	3,821
Infrastructure	4,127,399	-		-		4,127,399
Accumulated depreciation	(275,154)	(137,577)				(412,731)
Total Capital Assets, net	\$ 3,852,245	\$ (133,756)	\$	_	\$	3,718,489

Depreciation of \$137,577 was charged to physical environment.

NOTE E - LONG-TERM DEBT

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2023:

Governmental Activities

Long-term debt at October 1, 2022	\$ 8,525,000
Principal payments	 (155,000)
Long-term debt at September 30, 2023	\$ 8,370,000

Special Assessment Revenue Bonds

Long-term debt is comprised of the following:

\$8,815,000 Special Assessment Revenue Bonds, Series 2019 due in annual principal installments, beginning November 1, 2020. Interest is due annually on November 1, beginning November 1, 2019 at rates between 4.125% and 5.125% with a final maturity date of November 1, 2049.

8,370,000

The annual requirements to amortize the principal and interest of debt outstanding as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total			
2024	\$ 160,000	\$ 410,781	\$ 570,781			
2025	165,000	404,078	569,078			
2026	175,000	396,956	571,956			
2027	180,000	389,413	569,413			
2028	190,000	381,550	571,550			
2029-2033	1,075,000	1,770,150	2,845,150			
2034-2038	1,370,000	1,468,813	2,838,813			
2039-2043	1,745,000	1,079,919	2,824,919			
2044-2048	2,245,000	572,078	2,817,078			
2049-2050	1,065,000	55,221	1,120,221			
Totals	\$ 8,370,000	\$ 6,928,959	\$ 15,298,959			
	 <u> </u>		 			

NOTE E - LONG-TERM DEBT (CONTINUED)

Summary of Significant Resolution Terms and Covenants

Significant Bond Provisions

The Series 2019 Special Assessment Revenue Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after November 1, 2029 at a redemption price equal to the principal amount of the Series 2019 Special Assessment Revenue Bonds to be redeemed, together with accrued interest to the date of redemption. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Funds – The Series 2019 Reserve Account was funded from the proceeds of the Series 2019 Special Assessment Revenue Bonds in amounts equal to the maximum annual debt service of the Series 2019 Special Assessment Revenue Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2023:

	Reserve	Reserve		
	Balance	Requirement		
Special Assessment Revenue Bonds, Series 2019	\$ 577,100	\$	577,100	

NOTE F - INTERFUND TRANSFERS

Transfers for the year ended September 30, 2023, consisted of the following:

	Trai	Transfers Out				
Transfers In	Debt 9	Service Fund				
Captial Projects Fund	\$	22,486				

Transfers from the Debt Service Fund to the Capital Projects Fund were made in accordance with the Trust indenture.

NOTE G – RELATED PARTY TRANSACTIONS

All voting members of the Board of Supervisors are affiliated with the Developer.

NOTE H - ECONOMIC DEPENDENCY

The Developer owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE I – RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage in the last three fiscal years.



Certified Public Accountants PL

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

To the Board of Supervisors Evergreen Community Development District Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Evergreen Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 28, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Private Companies practice Section



To the Board of Supervisors
Evergreen Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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



Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL Fort Pierce, Florida

June 28, 2024



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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MANAGEMENT LETTER

To the Board of Supervisors Evergreen Community Development District Manatee County, Florida

Report on the Financial Statements

We have audited the financial statements of the Evergreen Community Development District as of and for the year ended September 30, 2023, and have issued our report thereon dated June 28, 2024.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated June 28, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the previous financial audit report.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Evergreen Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Evergreen Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



To the Board of Supervisors
Evergreen Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2023 for the Evergreen Community Development District. It is management's responsibility to monitor the Evergreen Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Evergreen Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 1
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$53,721
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Evergreen Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District. General Fund \$233.22, Debt Service \$1,370.34 \$619,736.97.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$684,239.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds. Series 2019 \$8,370,000 maturing in November 2049.



To the Board of Supervisors
Evergreen Community Development District

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we noted no such findings.

Purpose of this Letter

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



Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL Fort Pierce, Florida

June 28, 2024



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415 FLORIDA STATUTES

To the Board of Supervisors Evergreen Community Development District Manatee County, Florida

We have examined Evergreen Community Development District's compliance with Section 218.415, Florida Statutes during the fiscal year ended September 30, 2023. Management is responsible for Evergreen Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Evergreen Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Evergreen Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Evergreen Community Development District's compliance with the specified requirements.

In our opinion, Evergreen Community Development District's complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2023.



Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL Fort Pierce, Florida

June 28, 2024

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

RESOLUTION 2024-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EVERGREEN COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

WHEREAS, the District's Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2023;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EVERGREEN COMMUNITY DEVELOPMENT DISTRICT;

- 1. The Audited Annual Financial Report for Fiscal Year 2023, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2023, for the period ending September 30, 2023; and
- 2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2023 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 2nd day of August, 2024.

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT
Chair/Vice Chair, Board of Supervisors

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

CONSENT

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

EVERGREEN
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2024

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2024

	Debt General Service Fund Fund		Capital Projects Fund		Go	Total vernmental Funds		
ASSETS								
Cash	\$	130,344	\$	-	\$	-	\$	130,344
Investments								
Revenue		-		418,183		-		418,183
Reserve		-		577,100		-		577,100
Construction		-		-		399,914		399,914
Due from general fund		-		1,385		-		1,385
Total assets	\$	130,344	\$	996,668	\$	399,914	\$	1,526,926
LIABILITIES AND FUND BALANCES Liabilities:								
Due to Landowner		12,305		_		_		12,305
Due to debt service fund		1,385		_		_		1,385
Landowner advance		5,500		_		_		5,500
Total liabilities		19,190		-		-		19,190
Fund balances: Restricted for								
Debt service		_		996,668		_		996,668
Capital projects		_		-		399,914		399,914
Committed						, .		, .
Working capital		27,365		-		-		27,365
Unassigned		83,789		_		_		83,789
Total fund balances		111,154		996,668		399,914		1,507,736
Total liabilities, deferred inflows of resources and fund balances	\$	130,344	\$	996,668	\$	399,914	\$	1,526,926
Total liabilities and fund balances	\$	130,344	\$	996,668	\$	399,914	\$	1,526,926
i otal liabilities allu lullu balalices	φ	130,344	φ	<i>990,000</i>	φ	399,914	φ	1,320,320

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE PERIOD ENDED JUNE 30, 2024

DEVENUE	Current Month	Year to Date	Budget	% of Budget	
REVENUES Assessment levy: on-roll - net	\$ 224	\$ 93,617	\$ 93,363	100%	
Total revenues	\$ 224 224	\$ 93,617 93,617	93,363	100%	
Total Teverides		93,017	95,505	100 /0	
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	4,000	36,000	48,000	75%	
Legal	670	1,225	15,000	8%	
Arbitrage rebate calculation	-	500	750	67%	
Dissemination agent	83	750	1,000	75%	
Telephone	17	150	200	75%	
EMMA Software Service	-	1,000	-	N/A	
Postage	-	44	500	9%	
Printing & binding	42	375	500	75%	
Legal advertising	94	94	1,500	6%	
Annual special district fee	-	175	175	100%	
Insurance	-	6,076	6,500	93%	
Contingencies/bank charges	94	408	500	82%	
Website					
Hosting	-	705	705	100%	
ADA compliance		210	210	100%	
Total professional & administrative	5,000	47,712	87,040	55%	
Other fees & charges					
Property appraiser and tax collector	7	2,803	2,918	96%	
Total other fees & charges	7	2,803	2,918	96%	
Total expenditures	5,007	50,515	89,958	56%	
Excess/(deficiency) of revenues					
over/(under) expenditures	(4,783)	43,102	3,405		
Fund balances - beginning	115,937	68,052	58,605		
Fund balance - ending					
Committed:					
Working capital	27,365	27,365	27,365		
Unassigned	83,789	83,789	34,645		
Fund balances - ending	\$111,154	\$ 111,154	\$ 62,010		

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND SERIES 2019 FOR THE PERIOD ENDED JUNE 30, 2024

Currer Month			Year To Date		Budget		% of Budget	
REVENUES								
Assessment levy: on-roll - net	\$	1,428	\$	596,774	\$	594,948	100%	
Interest		4,125		34,036			N/A	
Total revenues		5,553		630,810		594,948	106%	
EXPENDITURES								
Debt service								
Principal		-		160,000		160,000	100%	
Interest		-		410,781		410,781	100%	
Total debt service		_		570,781		570,781	100%	
Other fees & charges								
Property appraiser & tax collector		43		17,869		18,592	96%	
Total other fees and charges	-	43		17,869		18,592	96%	
Total expenditures		43		588,650		589,373	100%	
Excess/(deficiency) of revenues								
over/(under) expenditures		5,510		42,160		5,575		
OTHER FINANCING SOURCES/(USES)								
Transfer out		(2,410)		(21,399)		_	N/A	
Total other financing sources		(2,410)		(21,399)		-	N/A	
Net change in fund balances		3,100		20,761		5,575		
Fund balances - beginning	99	93,568		975,907		960,459		
Fund balances - ending		96,668	\$	996,668	\$	966,034		

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES CAPITAL PROJECTS FUND SERIES 2019 FOR THE PERIOD ENDED JUNE 30, 2024

	Current Month	Year To Date
REVENUES		
Interest	\$ 1,654	\$ 14,084
Total revenues	1,654	14,084
EXPENDITURES		
Total expenditures		
Excess/(deficiency) of revenues		
over/(under) expenditures	1,654	14,084
OTHER FINANCING SOURCES/(USES)		
Transfer in	2,410	21,399
Total other financing sources/(uses)	2,410	21,399
Net change in fund balances	4,064	35,483
Fund balances - beginning	395,850	364,431
Fund balances - ending	\$ 399,914	\$ 399,914

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

MINUTES

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1 2 3	MINUTES OF MEETING EVERGREEN COMMUNITY DEVELOPMENT DISTRICT					
4 5	The Board of Supervisors of the	Evergreer	Communit	ty Developmer	nt District	held a
6	Regular Meeting on May 21, 2024	at 1:30	p.m., at	the Country	Inn & S	Suites,
7	Bradenton/Lakewood Ranch, 5610 Manor	Hill Lane,	Bradenton,	Florida 34203.		
8						
9 10	Present were:					
11	Christine Sifonte			inted during me	eeting)	
12	Hal Lutz		Assistant Se	•		
13 14	Greg Mundell	P	Assistant Se	cretary		
15	Also present were:					
16						
17	Daniel Rom		District Man	_		
18	Kristen Thomas			unt and Associa	tes, LLC	
19 20	Ryan Dugan (via telephone)	ı	District Cour	isei		
20 21						
22	FIRST ORDER OF BUSINESS	(Call to Orde	r/Roll Call		
23				•		
24	Mr. Rom called the meeting to ord	er at 2:05	p.m.			
25	Supervisors Lutz and Mundell we	ere presen	t. Mr. Rom	noted that r	esignations	were
26	received several months ago from Supervi	isors Zook,	Aparicio an	d Janek, who a	re not pres	ent.
27						
28 29	SECOND ORDER OF BUSINESS	I	Public Comr	nents		
30	No members of the public spoke.					
31						
32	THIRD ORDER OF BUSINESS	,	Acceptance	of Resignatio	n of Ryan	Zook
33		(Seat 1)	_	-	
34						
35	Mr. Rom presented Mr. Ryan Zook	's resignat	ion.			
36						

37 38 39		On MOTION by Mr. Lutz and seconded by Mr. Mundell, with all in favor, the resignation of Mr. Ryan Zook, from Seat 1, was accepted.		
10 11 12 13 14	FOUR	RTH ORDER OF BUSINESS	Consider Appointment of Christine Sifonte to Fill Unexpired Term of Seat 1; Term Expires November 2024	
+4 45		Mr. Lutz nominated Ms. Christir	ne Sifonte to fill Seat 1.	
46 47		No other nominations were ma	de.	
48 49 50		· •	seconded by Mr. Mundell, with all in favor, the ifonte to Seat 1, was approved.	
51 52	•	Administration of Oath of Off	ice (the following will also be provided in a separate	
53		package)		
54		Mr. Rom, a Notary of the State	of Florida and duly authorized, administered the Oath of	
55	Office	e. The following were provided a	nd explained to Mr. Christine Sifonte at the Brookstone	
56	CDD r	meeting held just before this mee	ting:	
57	A. Required Ethics Training and Disclosure Filing		sclosure Filing	
58		Sample Form 1 2023/Inst	tructions	
59	В.	Membership, Obligations and F	Responsibilities	
50	c.	Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees		
51	D.	Form 8B: Memorandum of Voting Conflict for County, Municipal and other Loc		
52		Public Officers		
53				
54 55 56 57	FIFTH	ORDER OF BUSINESS Mr. Rom presented Mr. Brian Ja	Acceptance of Resignation of Brian Janek (Seat 2) anek's resignation.	
58		,	J	
59 70		On MOTION by Mr. Lutz and serignation of Mr. Brian Janek,	seconded by Mr. Mundell, with all in favor, the from Seat 2, was accepted.	

71 72 73 74 75 76	SIXTH	I ORDER OF BUSINESS	Consider Appointment to Fill Unexpired Term of Seat 2; Term Expires November 2024
77 78		Mr. Lutz nominated Mr. Peter Eduardo to	fill Seat 2. No other nominations were made.
79 80 81 82		On MOTION by Mr. Lutz and seconded by appointment of Mr. Peter Eduardo to Sea	•
83	•	Administration of Oath of Office to Appoi	nted Supervisor
84		The Oath of Office will be administered to	Mr. Eduardo at or before the next meeting.
85			
86 87 88	SEVEI	NTH ORDER OF BUSINESS	Acceptance of Resignation of Nicolas Aparicio (Seat 3)
89		Mr. Rom presented Mr. Nicolas Aparicio's	resignation.
90			
91		On MOTION by Mr. Lutz and seconded by	· ·
92 93		resignation of Mr. Nicolas Aparicio, from	Seat 3, was accepted.
94 95 96 97 98	EIGH	TH ORDER OF BUSINESS	Consider Appointment to Fill Unexpired Term of Seat 3; Term Expires November 2026
99	•	Administration of Oath of Office to Appoi	nted Supervisor
100		This item was deferred.	
101			
102 103 104 105	NINT	H ORDER OF BUSINESS	Consideration of Resolution 2024-01, Electing and Removing Officers of the District and Providing for an Effective Date
106		Mr. Rom presented Resolution 2024-01. N	Ir. Lutz nominated the following:
107		Chair	Christine Sifonte

108	Vice Chair	Hal Lutz
109	Assistant Secretary	Greg Mundell
110	Assistant Secretary	Kristen Thomas
111	No other nominations were made.	
112	This Resolution removes the following	ng from the Board:
113	Chair	Ryan Zook
114	Vice Chair	Nicolas Aparicio
115	Assistant Secretary	Brian Janek
116	The following prior appointments by	the Board remain unaffected by this Resolution:
117	Secretary	Craig Wrathell
118	Assistant Secretary	Daniel Rom
119	Treasurer	Craig Wrathell
120	Assistant Treasurer	Jeff Pinder
121		
	On MOTION by Ms. Sifonte and se	econded by Mr. Mundell, with all in favor
122		econded by Mr. Mundell, with all in favor,
122 123	Resolution 2024-01, Electing, as n	nominated, and Removing Officers of the
122 123 124		nominated, and Removing Officers of the
122 123 124 125	Resolution 2024-01, Electing, as n	nominated, and Removing Officers of the
122 123 124 125 126	Resolution 2024-01, Electing, as n District and Providing for an Effective	nominated, and Removing Officers of the re Date, was adopted.
122 123 124 125	Resolution 2024-01, Electing, as n	nominated, and Removing Officers of the ve Date, was adopted.
122 123 124 125 126 127	Resolution 2024-01, Electing, as n District and Providing for an Effective	nominated, and Removing Officers of the ve Date, was adopted. Consideration of Resolution 2024-02,
122 123 124 125 126 127 128	Resolution 2024-01, Electing, as n District and Providing for an Effective	Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal
122 123 124 125 126 127 128 129	Resolution 2024-01, Electing, as n District and Providing for an Effective	Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public
122 123 124 125 126 127 128 129 130 131 132	Resolution 2024-01, Electing, as n District and Providing for an Effective	Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing
122 123 124 125 126 127 128 129 130 131 132	Resolution 2024-01, Electing, as n District and Providing for an Effective	Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and
122 123 124 125 126 127 128 129 130 131 132 133	Resolution 2024-01, Electing, as n District and Providing for an Effective	Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing
122 123 124 125 126 127 128 129 130 131 132 133 134	Resolution 2024-01, Electing, as no District and Providing for an Effective TENTH ORDER OF BUSINESS	Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
122 123 124 125 126 127 128 129 130 131 132 133	Resolution 2024-01, Electing, as no District and Providing for an Effective TENTH ORDER OF BUSINESS	Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective
122 123 124 125 126 127 128 129 130 131 132 133 134	Resolution 2024-01, Electing, as in District and Providing for an Effective TENTH ORDER OF BUSINESS Mr. Rom presented Resolution 202 budget, for which assessments are completed.	Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date 4-02. He reviewed the proposed Fiscal Year 2025 ely on roll. Unassigned fund balance will be used to
122 123 124 125 126 127 128 129 130 131 132 133 134 135 136	Resolution 2024-01, Electing, as in District and Providing for an Effective TENTH ORDER OF BUSINESS Mr. Rom presented Resolution 202	Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date 4-02. He reviewed the proposed Fiscal Year 2025 ely on roll. Unassigned fund balance will be used to
122 123 124 125 126 127 128 129 130 131 132 133 134 135 136	Resolution 2024-01, Electing, as in District and Providing for an Effective TENTH ORDER OF BUSINESS Mr. Rom presented Resolution 202 budget, for which assessments are complet keep the Fiscal Year 2025 assessment levels	Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date 4-02. He reviewed the proposed Fiscal Year 2025 ely on roll. Unassigned fund balance will be used to
122 123 124 125 126 127 128 129 130 131 132 133 134 135 136	Resolution 2024-01, Electing, as in District and Providing for an Effective TENTH ORDER OF BUSINESS Mr. Rom presented Resolution 202 budget, for which assessments are complet keep the Fiscal Year 2025 assessment levels	Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date 4-02. He reviewed the proposed Fiscal Year 2025 ely on roll. Unassigned fund balance will be used to unchanged compared to Fiscal Year 2024. The proposed Fiscal Year 2025 budget:

142		On MOTION by Mr. Lutz and secon	ded by Mr. Mundell, with all in favor,	
143		Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025, as		
L44	amended, and Setting a Public Hearing Thereon Pursuant to Florida Law on			
145 146	August 2, 2024 at 11:00 a.m., at the Country Inn & Suites,			
140 147				
148		Severability; and Providing an Effective	•	
149				
150				
151 152	ELEVE	ENTH ORDER OF BUSINESS	Consideration of Resolution 2024-03, Designating Dates, Times and Locations for	
153			Regular Meetings of the Board of	
154 155			Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective	
156			Date	
157			Jule	
158		Mr. Rom presented Resolution 2024-03	3. All meetings will be at 11:00 a.m.	
159		The following changes were made to the	ne Fiscal Year 2025 Meeting Schedule:	
160	DATE, POTENTIAL DISCUSSION/FOCUS & LOCATION: Insert "November 5, 2024" and			
161	"Land	owners' Meeting" and "Home2 Suites b	y Hilton - Lakewood Ranch, 6015 Exchange Way,	
162	Brade	nton, Florida 34202"		
163		DATE & POTENTIAL DISCUSSION/FO	CUS: Insert "February 7, 2024" and "Regular	
164	Meeti	ing"		
165				
166		On MOTION by Mr. Mundell and se	econded by Mr. Lutz, with all in favor	
167	On MOTION by Mr. Mundell and seconded by Mr. Lutz, with all in favor, Resolution 2024-03, Designating Dates, Times and Locations for Regular			
168	Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025,			
169		as amended, and Providing for an Effe		
170				
171				
172	TWEL	FTH ORDER OF BUSINESS	Consideration of Resolution 2024-04,	
173			Designating a Date, Time and Location for	
174 175			a Landowners' Meeting and Election;	
175 176			Providing for Publication; Establishing	
176 177			Forms for the Landowner Election; and Providing for Severability and an Effective	
177 178			Date	
179				
100		Mr. Pom procented Posalution 2024-0/	1	

181

182 183

184

185 186 On MOTION by Mr. Mundell and seconded by Mr. Lutz, with all in favor, Resolution 2024-04, Designating a Date, Time and Location of November 5, 2024 at 11:00 a.m., at Home2 Suites by Hilton - Lakewood Ranch, 6015 Exchange Way, Bradenton, Florida 34202 for a Landowners' Meeting and Election; Providing for Publication; Establishing Forms for the Landowner Election; and Providing for Severability and an Effective Date, was adopted.

187 188

190 191

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THIRTEENTH ORDER OF BUSINESS

Consideration of Disclosure Technology Services, LLC EMMA® Filing Assistance Software as a Service License Agreement

192193194

On MOTION by Mr. Lutz and seconded by Mr. Mundell, with all in favor, the Disclosure Technology Services, LLC EMMA® Filing Assistance Software as a Service License Agreement, was approved.

196 197 198

199

200201

195

FOURTEENTH ORDER OF BUSINESS

Consent Agenda

- A. Acceptance of Unaudited Financial Statements as of March 31, 2024
- B. Approval of August 4, 2023 Public Hearing and Regular Meeting Minutes

203

204

205206

202

On MOTION by Mr. Lutz and seconded by Mr. Mundell, with all in favor, the Consent Agenda Items, as presented, were accepted and approved, respectively.

207208209

FIFTEENTH ORDER OF BUSINESS

Staff Reports

210211

- A. District Counsel: Kutak Rock LLP
- 212 B. District Engineer: ZNS Engineering, L.C.
- There were no District Counsel or District Engineer reports.
- 214 C. District Manager: Wrathell, Hunt and Associates, LLC
- 361 Registered Voters in District as of April 15, 2024
- NEXT MEETING DATE: August 2, 2024 at 11:00 AM
- 217 O QUORUM CHECK

218		
219	SIXTEENTH ORDER OF BUSINESS	Board Members' Comments/Requests
220		
221	There were no Board Members' co	mments or requests.
222		
223	SEVENTEENTH ORDER OF BUSINESS	Public Comments
224		
225	No members of the public spoke.	
226		
227	EIGHTEENTH ORDER OF BUSINESS	Adjournment
228		,
229	On MOTION by Mr. Lutz and seco	onded by Mr. Mundell, with all in favor, the
230	meeting adjourned at 2:11 p.m.	
231		_
232		
233		
234		
235 236	[CICNIATURES ARRE	AD ON THE FOLLOWING DACE!
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May 21, 2024

EVERGREEN CDD

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

STAFF REPORTS

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE

LOCATION

Country Inn & Suites, Bradenton/Lakewood Ranch 5610 Manor Hill Lane, Bradenton, Florida 34203

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 6, 2023 CANCELED	Regular Meeting	11:00 AM
November 3, 2023 CANCELED	Regular Meeting	11:00 AM
December 1, 2023 CANCELED	Regular Meeting	11:00 AM
January 5, 2024 CANCELED	Regular Meeting	11:00 AM
	-5	
February 2, 2024 CANCELED	Regular Meeting	11:00 AM
, ,	-5	
March 1, 2024 CANCELED	Regular Meeting	11:00 AM
	nogana. meeting	
April 5, 2024 CANCELED	Regular Meeting	11:00 AM
7,5111 5, 252 1 6, 1162225	Regular Meeting	22100 / 1111
May 3, 2024 CANCELED	Approval of Fiscal Year 2024/2025	11:00 AM
iviay 3, 2024 CARCELES	Proposed Budget	11.00 /101
	Troposed Budget	
May 21, 2024	Approval of Fiscal Year 2024/2025	1:30 PM
Widy 21, 2024	Proposed Budget	1.50 1 141
	Troposed budget	
June 7, 2024 CANCELED	Regular Meeting	11:00 AM
Julie 7, 2024 CANCELLD	Regular Weeting	II.00 AIVI
July 5, 2024 CANCELED	Pogular Mooting	11:00 AM
July 5, 2024 CANCELED	Regular Meeting	11.00 AIVI
August 2, 2024	Adoption of Fiscal Veer 2024/2025	11:00 AM
August 2, 2024	Adoption of Fiscal Year 2024/2025	TT:00 AIVI
	Budget	
Contamber C 2024	Danilan Paratira	44.00 454
September 6, 2024	Regular Meeting	11:00 AM