

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT
DISTRICT**

September 23, 2024

**BOARD OF SUPERVISORS
CONTINUED PUBLIC
HEARINGS AND
REGULAR MEETING
AGENDA**

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

AGENDA

LETTER

Hills of Minneola Community Development District

OFFICE 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

September 16, 2024

ATTENDEES:

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

Board of Supervisors
Hills of Minneola Community Development District

Dear Board Members:

The Board of Supervisors of the Hills of Minneola Community Development District will hold Continued Public Hearings and a Regular Meeting on September 23, 2024 at 1:00 p.m., at City of Minneola City Hall, 800 N US Hwy 27, Minneola, FL 34715. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Discussion: Activities in CDD Open Areas
4. Acceptance of Resignation of James Dunn [Seat 3]; *Term Expires November 2024*
5. Consider Appointment to Fill Unexpired Term of Seat 3
 - Administration of Oath of Office (*the following will also be provided in a 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
6. Consideration of Resolution 2024-12, Electing and Removing Officers of the District and Providing for an Effective Date
7. Public Hearing on Adoption of Fiscal Year 2024/2025 Budget
 - A. Proof/Affidavit of Publication

- B. Consideration of Resolution 2024-13, Adopting a Budget for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; and Providing an Effective Date
- 8. Public Hearing on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2024/2025, Pursuant to Florida Law
 - A. Proof/Affidavit of Publication
 - B. Mailed Notice(s) to Property Owners
 - C. Consideration of Resolution 2024-14, Imposing Annually Recurring Operations and Maintenance Non-Ad Valorem Special Assessments; Providing for Collection and Enforcement of All District Special Assessments; Certifying an Assessment Roll; Providing for Amendment of the Assessment Roll; Providing for Challenges and Procedural Irregularities; Providing for Severability; Providing for an Effective Date
- 9. Consideration of Landscape Maintenance Services Proposals
 - A. Contours Landscape Solution, Inc. (Del Webb Minneola Phase 1)
 - B. Yellowstone Landscape (Del Webb Minneola Phase 1)
- 10. Ratification of Yellowstone Landscape-Southeast, LLC Addendum #2 to the Landscape and Irrigation Services Agreement (Imperial Road)
- 11. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2023, Prepared by McDermitt Davis
 - A. Consideration of Resolution 2024-15, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2023
- 12. Acceptance of Unaudited Financial Statements as of August 31, 2024
- 13. Approval of May 29, 2024 Public Hearing and Regular Meeting Minutes
- 14. Staff Reports
 - A. District Counsel: *Straley Robin Vericker*
 - B. District Engineer: *Poulos & Bennett, LLC*
 - C. Field Operations: *Mark Hills*
 - D. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: October 28, 2024, at 1:00 PM

○ QUORUM CHECK

SEAT 1	MATTHEW WHITE	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	DANIEL EDWARDS	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3		☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	RICHARD JERMAN	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	MAX PERLMAN	☐ IN PERSON	☐ PHONE	☐ NO

15. Board Members' Comments/Requests

16. Public Comments

17. 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

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

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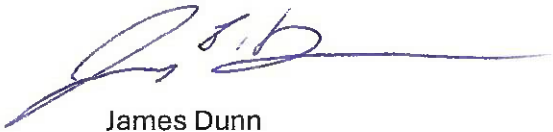
July 1, 2024

James Dunn
Sun Terra Communities, LLC
1750 W. Broadway, Ste 111
Oviedo, FL 32765

Dear Mr. Daniel Rom,

I would like to inform you that I am resigning from my position as a member of the Hills of Mineola Community Development District Board of Supervisors, effective immediately.

Thank you,

A handwritten signature in blue ink, appearing to read 'J. Dunn', with a long horizontal flourish extending to the right.

James Dunn

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

5A

MEMORANDUM

To: Board of Supervisors

From: District Manager

Re: Updates and Reminders: Ethics Training for Special District Supervisors and Form 1

The purpose of this memorandum is to remind our clients of new ethics training requirements applicable to Special District Supervisors. This requirement is the result of changes to Section 112.3142, Florida Statutes, which were passed during the 2023 Legislative Session. **The new requirements will apply in 2024.**

What is required and when is the deadline?

Supervisors will be required to complete four (4) hours of training each calendar year. For those Supervisors seated on or before March 31, 2024, the four hours of training must be completed by December 31, 2024. For new Supervisors seated after March 31, 2024, training must be completed by December 31, 2025. The training must address, at a minimum, Article II of the State Constitution, the Code of Ethics for Public Officers and Employees, and Florida's public records and open meetings laws. It may be completed by taking a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required information is covered. Compliance will be reported on Form 1 each year.

Where can I find training materials?

The Florida Commission on Ethics has provided links to on-demand courses on their Ethics Training web page: <https://ethics.state.fl.us/Training/Training.aspx>. There are also many courses – both free and for a charge – available online and in-person. There may also be the ability to include training within your existing Board meeting schedule.

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: [4-Hour Ethics Course](#). 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](#).

Form 1 Submittal Changes.

Beginning January 1, 2024, Form 1 will no longer be filed with your local Supervisor of Elections office. Instead, all Form 1s will be filed electronically with the Commission on Ethics. Please see detailed directions on filing here: <https://ethics.state.fl.us/>. Please note that Special District Supervisors are not required to file Form 6.

2023 Form 1 - Statement of Financial Interests

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

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

Primary Sources of Income

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

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

Secondary Sources of Income

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

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

Real Property

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

Location/Description

Intangible Personal Property

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

Type of Intangible	Business Entity to Which the Property Relates

Liabilities

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

Name of Creditor	Address of Creditor

Interests in Specified Businesses

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

Business Entity # 1

Training

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

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions

Statement of Financial Interests

Notice

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

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

When To File:

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

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

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

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

Who Must File Form 1

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

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

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

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

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

Instructions for Completing Form 1

Primary Sources of Income

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

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

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

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

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

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

Secondary Sources of Income

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

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

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

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

Examples:

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

Real Property

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

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

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

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

Intangible Personal Property

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

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

Liabilities

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

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

Interests in Specified Businesses

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

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

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

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

Training Certification

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

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

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

5B

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 Code of Ethics 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 Sunshine Law (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 and/to discuss District business.

Florida's Public Records Law (Chapter 119, F.S.) also applies to Districts and Supervisors. All records of the District, and the records of each individual Supervisor relating 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.

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

5C

FLORIDA COMMISSION ON ETHICS



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

2024

State of Florida

COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

William P. Cervone
Gainesville

Tina Descovich
Indianapolis

Freddie Figgers
Fort Lauderdale

Luis M. Fusté
Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

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

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

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

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

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

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

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

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

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

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

2. Unauthorized Compensation

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

3. Misuse of Public Position

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

4. Abuse of Public Position

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

5. Disclosure or Use of Certain Information

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

6. *Solicitation or Acceptance of Honoraria*

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

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

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

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

B. **PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS**

1. *Doing Business With One's Agency*

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

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

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

2. *Conflicting Employment or Contractual Relationship*

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

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

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

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

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

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

4. *Additional Exemptions*

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

5. *Legislators Lobbying State Agencies*

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

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

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

7. *Employees Holding Office*

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

8. *Professional and Occupational Licensing Board Members*

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

9. *Contractual Services: Prohibited Employment*

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

10. *Local Government Attorneys*

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

11. *Dual Public Employment*

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

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

1. *Anti-Nepotism Law*

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

2. *Additional Restrictions*

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

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

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

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

2. *Lobbying by Former State Employees*

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

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

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

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

3. *6-Year Lobbying Ban*

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

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

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

4. *Additional Restrictions on Former State Employees*

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

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

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

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

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

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

E. VOTING CONFLICTS OF INTEREST

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

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

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

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

F. DISCLOSURES

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

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

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

1. *FORM 1 - Limited Financial Disclosure*

Who Must File:

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

STATE OFFICERS include:

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

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

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

LOCAL OFFICERS include:

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

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

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

SPECIFIED STATE EMPLOYEE includes:

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

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

What Must Be Disclosed:

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

When to File:

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

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

Where to File:

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

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

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

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

3. *FORM 2 - Quarterly Client Disclosure*

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

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

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

When to File:

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

Where To File:

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

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

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

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

What Must be Disclosed:

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

When and Where To File:

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

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

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

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

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

6. *FORM 9 - Quarterly Gift Disclosure*

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

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

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

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

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

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

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

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

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

8. FORM 30 - Donor's Quarterly Gift Disclosure

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

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

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

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

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

IV. AVAILABILITY OF FORMS

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

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

V. PENALTIES

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

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

B. Penalties for Candidates

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

C. Penalties for Former Officers and Employees

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

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

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. Who Can Request an Opinion

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

B. How to Request an Opinion

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

C. How to Obtain Published Opinions

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

VII. COMPLAINTS

A. Citizen Involvement

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

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

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

B. Referrals

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

C. Confidentiality

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

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

D. How the Complaint Process Works

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

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

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

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

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

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

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

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

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

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

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

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

IX. WHISTLE-BLOWER'S ACT

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

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

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

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

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

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

5D

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
DATE ON WHICH VOTE OCCURRED	NAME OF POLITICAL SUBDIVISION:
	MY POSITION IS: ☐ ELECTIVE ☐ APPOINTEE

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 that on _____, 20 ____ :

(a) A measure came or will come before my agency which (check one or 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 interest in the measure is as follows:

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way 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.

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2024-12

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

WHEREAS, the Hills of Minneola 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 HILLS OF MINNEOLA COMMUNITY
DEVELOPMENT DISTRICT THAT:**

SECTION 1. The following is elected as Officer of the District effective September 23, 2024:

_____ is elected Chair
_____ is elected Vice Chair
_____ is elected Assistant Secretary
_____ is elected Assistant Secretary
_____ is elected Assistant Secretary

SECTION 2. The following Officer shall be removed as Officer effective September 23, 2024:

James Dunn _____ Assistant Secretary _____

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

Craig Wrathell	Secretary
----------------	-----------

Daniel Rom Assistant Secretary

Kristen Thomas Assistant Secretary

Craig Wrathell Treasurer

Jeff Pinder Assistant Treasurer

PASSED AND ADOPTED THIS 23RD DAY OF SEPTEMBER, 2024.

ATTEST:

HILLS OF MINNEOLA COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

7A

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Daphne Gillyard
Hills Of Minneola Cdd
2300 GLADES ROAD,
SUITE 410W
BOCA RATON FL 33431

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Daily Commercial, published in Lake County, Florida; that the attached copy of advertisement, being a Govt Public Notices, was published on the publicly accessible website of Lake County, Florida, or in a newspaper by print in the issues of, on:

08/09/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/09/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$117.34

Tax Amount: \$0.00

Payment Cost: \$117.34

Order No: 10428623

Customer No: 520651

PO #:

of Copies:

1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

Notice of Public Hearing and
Board of Supervisors Meeting of
the Hills of Minneola Community
Development District

The Board of Supervisors (the "Board") of the Hills of Minneola Community Development District (the "District") will hold a public hearing and a meeting on Monday, August 26, 2024, at 1:00 p.m. at City of Minneola City Hall, 800 N US Hwy 27, Minneola, FL 34715.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2024-2025 proposed budget. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the proposed budget and the agenda may be viewed on the District's website at least 2 days before the meeting www.hillsofminneolacdd.net, or may be obtained by contacting the District Manager's office via email at romd@whhassociates.com or via phone at (561) 571-0010.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (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.

Doniel Rom
District Manager
#10428623 8/9/2024

KAITLYN FELTY
Notary Public
State of Wisconsin

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

7B

RESOLUTION 2024-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HILLS OF MINNEOLA COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors (“**Board**”) of the Hills of Minneola Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

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

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving 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 pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, 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 for fiscal year 2023-2024 and/or revised projections for fiscal year 2024-2025.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the

Hills of Minneola Community Development District for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025.”

- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2024, and ending September 30, 2025, the sum of \$3,390,970, 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 in the following fashion:

Total General Fund	\$ 88,054
Total Special Revenue Fund - North	\$ 52,439
Total Special Revenue Fund - South	\$1,006,193
Total Debt Service Fund - Series 2020	\$1,376,996
Total Debt Service Fund - Series 2021	\$ 330,219
Total Debt Service Fund - Series 2024	\$ 537,069
Total All Funds*	\$3,390,970

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District's website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on September 23, 2024.

Attested By:

**Hills of Minneola
Community Development District**

Print Name: _____
Secretary/Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: FY 2024-2025 Adopted Budget

Exhibit A: FY 2024-2025 Adopted Budget

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2025**

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
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**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
CONSOLIDATED GENERAL FUND AND SPECIAL REVENUE FUND BUDGETS
FISCAL YEAR 2025**

	FY 24 Combined Budgets Adopted	FY 2025 Proposed Budgets			
		General Fund	SRF North Residential	SRF South Residential	Combined
REVENUES					
Assessment levy: on-roll - gross	\$ 358,472	\$ 52,746	\$ 13,093	\$ 761,438	\$ 827,277
Allowable discounts (4%)	(14,339)	(2,110)	(524)	(30,458)	(33,092)
Assessment levy: on-roll - net	344,133	50,636	12,569	730,980	794,185
Assessment levy: off-roll	515,022	37,418	39,869	273,716	351,003
Total revenues	859,155	88,054	52,438	1,004,696	1,145,188
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	48,000	-	-	48,000
Legal - general counsel	15,000	15,000	-	-	15,000
Engineering	7,500	7,500	-	-	7,500
Audit	5,900	5,900	-	-	5,900
Arbitrage rebate calculation	2,250	-	750	1,500	2,250
Debt service fund - accounting	11,000	-	5,500	5,500	11,000
Dissemination agent	3,000	-	1,000	2,000	3,000
Trustee	16,500	-	5,500	8,400	13,900
Telephone	200	200	-	-	200
Postage	213	139	-	-	139
Printing & binding	50	50	-	-	50
Legal advertising	1,500	1,500	-	-	1,500
Annual district filing fee	175	175	-	-	175
Insurance: GL & POL	6,119	6,334	-	-	6,334
Contingencies	750	750	-	-	750
Website					
Hosting & maintenance	705	705	-	-	705
ADA compliance	210	210	-	-	210
Property appraiser and tax collector	10,754	1,582	393	22,843	24,818
Total professional & administrative	129,826	88,045	13,143	41,743	142,931
Field operations and maintenance					
Field operations manager	6,000	-	-	6,000	6,000
Field operations accounting	3,500	-	-	3,500	3,500
Landscaping contract labor	304,000	-	-	499,000	499,000
Insurance: property	15,000	-	-	15,000	15,000
Backflow test	150	-	-	450	450
Irrigation repair	8,000	-	-	23,000	23,000
Plants/shrubs/annuals	15,000	-	-	20,000	20,000
Tree trimming	35,000	-	-	47,000	47,000
Mulch	48,000	-	-	102,000	102,000
Pressure washing	24,000	-	20,000	4,000	24,000
Signage	3,000	-	19,296	5,500	24,796

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
CONSOLIDATED GENERAL FUND AND SPECIAL REVENUE FUND BUDGETS
FISCAL YEAR 2025**

	FY 24 Combined Budgets Adopted	FY 2025 Proposed Budgets			
		General Fund	SRF North Residential	SRF South Residential	Combined
EXPENDITURES (continued)	\$0				
General maintenance	10,000	-	-	13,000	13,000
Fence wall repair	2,500	-	-	4,000	4,000
Electric:					
Irrigation	12,000	-	-	33,000	33,000
Street lights	50,000	-	-	150,000	150,000
Entrance signs	2,000	-	-	2,000	2,000
Water irrigation	6,000	-	-	12,000	12,000
Playground ADA mulch	5,000	-	-	25,000	25,000
Total field operations & maintenance	549,150	-	39,296	964,450	1,003,746
Total expenditures	678,976	88,045	52,439	1,006,193	1,146,677
Excess/(deficiency) of revenues over/(under) expenditures	180,179	9	(1)	(1,497)	(1,489)
Fund balance - beginning (unaudited)	358,488	123,272	11,665	558,559	693,496
Fund balance - ending (projected)					
Committed					
Assigned					
3 months working capital	174,708	26,366	-	257,088	283,454
Unassigned	363,959	96,915	11,664	299,974	408,553
Fund balance - ending (projected)	<u>\$538,667</u>	<u>\$123,281</u>	<u>\$ 11,664</u>	<u>\$ 557,062</u>	<u>\$ 692,007</u>

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 35,689				\$ 52,746
Allowable discounts (4%)	(1,428)				(2,110)
Assessment levy: on-roll - net	34,261	\$ 27,108	\$ 7,153	\$ 34,261	50,636
Assessment levy: off-roll	79,314	26,514	52,800	79,314	37,418
Lot closings	-	1,600	-	1,600	-
Total revenues	113,575	55,222	59,953	115,175	88,054
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal - general counsel	15,000	105	5,000	5,105	15,000
Engineering	7,500	-	2,000	2,000	7,500
Audit	5,900	-	5,900	5,900	5,900
Telephone	200	100	100	200	200
Postage	213	89	50	139	139
Printing & binding	50	25	25	50	50
Legal advertising	1,500	117	1,383	1,500	1,500
Annual district filing fee	175	175	-	175	175
Insurance: GL & POL	6,119	5,758	-	5,758	6,334
Contingencies	750	345	405	750	750
Website					
Hosting & maintenance	705	-	705	705	705
ADA compliance	210	199	11	210	210
Property appraiser and tax collector	1,071	3,290	-	3,290	1,582
Total expenditures	87,393	34,203	39,579	73,782	88,045
Excess/(deficiency) of revenues over/(under) expenditures	26,182	21,019	20,374	41,393	9
Fund balance - beginning (unaudited)	89,367	81,879	102,898	81,879	123,272
Fund balance - ending (projected)					
Committed					
Assigned					
3 months working capital	26,170	26,170	26,170	26,170	26,366
Unassigned	89,379	76,728	97,102	97,102	96,915
Fund balance - ending (projected)	\$ 115,549	\$ 102,898	\$ 123,272	\$ 123,272	\$ 123,281

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording \$ 48,000

Wrathell, Hunt and Associates, LLC, specializes in managing Community Development Districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings, and operate and maintain the assets of the community. This fee is inclusive of district management and recording services; however, it has been reduced by approximately 80% for the current fiscal year due to the reduced level of activity that is anticipated.

Legal - general counsel 15,000

The District's Attorney provides on-going general counsel and legal representation. As such, they are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provides service as a "local government lawyer," realizing that this type of local government is very limited in its scope – providing infrastructure and services to developments.

Engineering 7,500

The District's Engineer provides a broad array of engineering, consulting and construction services, which assist in the crafting of sustainable solutions for the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Audit 5,900

If certain revenue or expenditure thresholds are exceeded then Florida Statutes, Chapter 218.39 requires the District to have an independent examination of its books, records and accounting procedures.

Telephone 200

Telephone and fax machine.

Postage 139

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & binding 50

Copies, agenda package items, etc.

Legal advertising 1,500

The District advertises for monthly meetings, special meetings, public hearings, bidding, etc.

Annual district filing fee 175

Annual fee paid to the Florida Department of Economic Opportunity.

EXPENDITURES (continued)

Insurance: GL & POL 6,334

The District carries public officials liability and general liability insurance. The limit of liability is set at \$1,000,000 for public officials liability.

Contingencies 750

Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.

Website

Hosting & maintenance 705

ADA compliance 210

Property appraiser and tax collector 1,582

Total expenditures \$ 88,045

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND - NORTH
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ -				\$ 13,093
Allowable discounts (4%)	-				(524)
Assessment levy: on-roll - net	-	\$ -	\$ -	\$ -	12,569
Assessment levy: off-roll	32,749	-	32,749	32,749	39,869
Total revenues	32,749	-	32,749	32,749	52,438
EXPENDITURES					
Professional & administrative					
Arbitrage rebate calculation	750	-	-	-	750
Debt service fund - accounting	5,500	-	917	917	5,500
Dissemination agent	1,000	-	167	167	1,000
Trustee	5,500	-	-	-	5,500
Property appraiser and Tax collector	-	-	-	-	393
Total professional & administrative	12,750	-	1,084	1,084	13,143
Field operations and maintenance					
Pressure washing	20,000	-	20,000	20,000	20,000
Landscape maintenance	-	-	-	-	19,296
Total field operations & maintenance	20,000	-	20,000	20,000	39,296
Total expenditures	32,750	-	21,084	21,084	52,439
Excess/(deficiency) of revenues over/(under) expenditures	(1)	-	11,665	11,665	(1)
Fund balance - beginning (unaudited)	11,666	-	-	-	11,665
Fund balance - ending (projected)					
Unassigned	11,665	-	11,665	11,665	11,664
Fund balance - ending (projected)	\$ 11,665	\$ -	\$ 11,665	\$ 11,665	\$ 11,664

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF SPECIAL REVENUE FUND - NORTH EXPENDITURES**

EXPENDITURES

Professional & administrative

Arbitrage rebate calculation	\$ 750
To ensure the District's compliance with all Tax Regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Debt service fund - accounting	5,500
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.	
Trustee	5,500
Annual Fee paid for the service provided as Trustee, Paying Agent and Registrar.	
Total professional & administrative	<u>13,143</u>

Field operations and maintenance

Pressure washing	20,000
Landscape maintenance	19,296
Landscape maintenance on N. Hancock Road	
Total field operations & maintenance	<u>39,296</u>
Total expenditures	<u><u>\$ 52,439</u></u>

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND - SOUTH
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 322,783				\$ 761,438
Allowable discounts (4%)	(12,911)				(30,458)
Assessment levy: on-roll - net	309,872	\$ 245,183	\$ 64,689	\$ 309,872	730,980
Assessment levy: off-roll	402,959	250,481	152,478	402,959	273,716
Total revenues	712,831	495,664	217,167	712,831	1,004,696
EXPENDITURES					
Professional & administrative					
Arbitrage rebate calculation	1,500	-	1,500	1,500	1,500
Debt service fund - accounting	5,500	2,750	2,750	5,500	5,500
Dissemination agent	2,000	1,000	1,000	2,000	2,000
Trustee	11,000	-	8,400	8,400	8,400
Property appraiser and tax collector	9,683	4,904	4,779	9,683	22,843
Mailed notices	-	-	1,038	1,038	1,500
Total professional & administrative	29,683	8,654	19,467	28,121	41,743
Field operations and maintenance					
Field operations manager	6,000	3,000	3,000	6,000	6,000
Field operations accounting	3,500	1,750	1,750	3,500	3,500
Landscaping contract labor	304,000	144,072	155,928	300,000	499,000
Insurance: property	15,000	8,583	-	8,583	15,000
Backflow test	150	-	150	150	450
Irrigation repair	8,000	1,715	5,285	7,000	23,000
Plants/shrubs/annuals	15,000	375	3,000	3,375	20,000
Tree trimming	35,000	-	5,000	5,000	47,000
Mulch	48,000	-	-	-	102,000
Pressure washing	4,000	-	4,000	4,000	4,000
Signage	3,000	-	3,000	3,000	5,500
General maintenance	10,000	978	-	978	13,000
Fence wall repair	2,500	-	2,500	2,500	4,000
Electric:					
Irrigation	12,000	-	12,000	12,000	33,000
Street lights	50,000	22,527	27,473	50,000	150,000
Entrance signs	2,000	-	2,000	2,000	2,000
Water irrigation	6,000	589	5,411	6,000	12,000
Playground ADA mulch	5,000	981	4,019	5,000	25,000
Total field operations & maintenance	529,150	184,570	234,516	419,086	964,450
Total expenditures	558,833	193,224	253,983	447,207	1,006,193

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND - SOUTH
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Budget FY 2025
Excess/(deficiency) of revenues over/(under) expenditures	153,998	302,440	(36,816)	265,624	(1,497)
Fund balance - beginning (unaudited)	257,455	292,935	595,375	292,935	558,559
Fund balance - ending (projected)					
Committed					
Assigned					
3 months working capital	148,538	148,538	148,538	148,538	257,088
Unassigned	262,915	446,837	410,021	410,021	299,974
Fund balance - ending (projected)	<u>\$ 411,453</u>	<u>\$ 595,375</u>	<u>\$ 558,559</u>	<u>\$ 558,559</u>	<u>\$ 557,062</u>

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF SPECIAL REVENUE FUND - SOUTH EXPENDITURES**

EXPENDITURES

Professional & administrative

Arbitrage rebate calculation	\$ 1,500
To ensure the District's compliance with all Tax Regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Debt service fund - accounting	5,500
Dissemination agent	2,000
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.	
Trustee	8,400
Annual Fee paid for the service provided as Trustee, Paying Agent and Registrar.	
Property appraiser and tax collector	22,843
Mailed notices	1,500
Total professional & administrative	<u>41,743</u>

Field operations and maintenance

Field operations manager	6,000
Field operations accounting	3,500
Landscaping contract labor	499,000
Insurance: property	15,000
Backflow test	450
Irrigation repair	23,000
Plants/shrubs/annuals	20,000
Tree trimming	47,000
Mulch	102,000
Pressure washing	4,000
Signage	5,500
General maintenance	13,000
Fence wall repair	4,000
Electric:	
Irrigation	33,000
Street lights	150,000
Entrance signs	2,000
Water irrigation	12,000
Playground ADA mulch	25,000
Total field operations & maintenance	<u>964,450</u>
Total expenditures	<u><u>\$ 1,006,193</u></u>

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2020
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Budget FY 2025
REVENUES					
Assessment levy: on-roll	\$ 761,336				\$ 1,286,171
Allowable discounts (4%)	(30,453)				(51,447)
Net assessment levy - on-roll	730,883	\$ 578,299	\$ 152,584	\$ 730,883	1,234,724
Assessment levy: off-roll	630,367	350,751	274,250	625,001	142,272
Lot closings	-	5,366	-	5,366	-
Interest	-	44,167	-	44,167	-
Total revenues	1,361,250	978,583	426,834	1,405,417	1,376,996
EXPENDITURES					
Debt service					
Principal	485,000	-	485,000	485,000	500,000
Interest	859,425	429,712	429,713	859,425	844,875
Tax collector	15,227	11,556	3,671	15,227	25,723
Total expenditures	1,359,652	441,268	918,384	1,359,652	1,370,598
Excess/(deficiency) of revenues over/(under) expenditures	1,598	537,315	(491,550)	45,765	6,398
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(33,042)	-	(33,042)	-
Total other financing sources/(uses)	-	(33,042)	-	(33,042)	-
Fund balance:					
Net increase/(decrease) in fund balance	1,598	504,273	(491,550)	12,723	6,398
Beginning fund balance (unaudited)	1,809,321	1,825,090	2,329,363	1,825,090	1,837,813
Ending fund balance (projected)	\$ 1,810,919	\$2,329,363	\$1,837,813	\$ 1,837,813	1,844,211
Use of fund balance:					
Debt service reserve account balance (required)					(1,338,413)
Interest expense - November 1, 2025					(414,938)
Projected fund balance surplus/(deficit) as of September 30, 2025					\$ 90,860

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2020 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			422,437.50	422,437.50	21,670,000.00
05/01/25	500,000.00	3.000%	422,437.50	922,437.50	21,170,000.00
11/01/25			414,937.50	414,937.50	21,170,000.00
05/01/26	515,000.00	3.500%	414,937.50	929,937.50	20,655,000.00
11/01/26			405,925.00	405,925.00	20,655,000.00
05/01/27	535,000.00	3.500%	405,925.00	940,925.00	20,120,000.00
11/01/27			396,562.50	396,562.50	20,120,000.00
05/01/28	555,000.00	3.500%	396,562.50	951,562.50	19,565,000.00
11/01/28			386,850.00	386,850.00	19,565,000.00
05/01/29	570,000.00	3.500%	386,850.00	956,850.00	18,995,000.00
11/01/29			376,875.00	376,875.00	18,995,000.00
05/01/30	595,000.00	3.500%	376,875.00	971,875.00	18,400,000.00
11/01/30			366,462.50	366,462.50	18,400,000.00
05/01/31	615,000.00	3.500%	366,462.50	981,462.50	17,785,000.00
11/01/31			355,700.00	355,700.00	17,785,000.00
05/01/32	635,000.00	4.000%	355,700.00	990,700.00	17,150,000.00
11/01/32			343,000.00	343,000.00	17,150,000.00
05/01/33	665,000.00	4.000%	343,000.00	1,008,000.00	16,485,000.00
11/01/33			329,700.00	329,700.00	16,485,000.00
05/01/34	690,000.00	4.000%	329,700.00	1,019,700.00	15,795,000.00
11/01/34			315,900.00	315,900.00	15,795,000.00
05/01/35	720,000.00	4.000%	315,900.00	1,035,900.00	15,075,000.00
11/01/35			301,500.00	301,500.00	15,075,000.00
05/01/36	750,000.00	4.000%	301,500.00	1,051,500.00	14,325,000.00
11/01/36			286,500.00	286,500.00	14,325,000.00
05/01/37	780,000.00	4.000%	286,500.00	1,066,500.00	13,545,000.00
11/01/37			270,900.00	270,900.00	13,545,000.00
05/01/38	810,000.00	4.000%	270,900.00	1,080,900.00	12,735,000.00
11/01/38			254,700.00	254,700.00	12,735,000.00
05/01/39	845,000.00	4.000%	254,700.00	1,099,700.00	11,890,000.00
11/01/39			237,800.00	237,800.00	11,890,000.00
05/01/40	880,000.00	4.000%	237,800.00	1,117,800.00	11,010,000.00
11/01/40			220,200.00	220,200.00	11,010,000.00
05/01/41	915,000.00	4.000%	220,200.00	1,135,200.00	10,095,000.00
11/01/41			201,900.00	201,900.00	10,095,000.00
05/01/42	950,000.00	4.000%	201,900.00	1,151,900.00	9,145,000.00
11/01/42			182,900.00	182,900.00	9,145,000.00

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2020 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/43	990,000.00	4.000%	182,900.00	1,172,900.00	8,155,000.00
11/01/43			163,100.00	163,100.00	8,155,000.00
05/01/44	1,030,000.00	4.000%	163,100.00	1,193,100.00	7,125,000.00
11/01/44			142,500.00	142,500.00	7,125,000.00
05/01/45	1,070,000.00	4.000%	142,500.00	1,212,500.00	6,055,000.00
11/01/45			121,100.00	121,100.00	6,055,000.00
05/01/46	1,115,000.00	4.000%	121,100.00	1,236,100.00	4,940,000.00
11/01/46			98,800.00	98,800.00	4,940,000.00
05/01/47	1,160,000.00	4.000%	98,800.00	1,258,800.00	3,780,000.00
11/01/47			75,600.00	75,600.00	3,780,000.00
05/01/48	1,210,000.00	4.000%	75,600.00	1,285,600.00	2,570,000.00
11/01/48			51,400.00	51,400.00	2,570,000.00
05/01/49	1,260,000.00	4.000%	51,400.00	1,311,400.00	1,310,000.00
11/01/49			26,200.00	26,200.00	1,310,000.00
05/01/50	1,310,000.00	4.000%	26,200.00	1,336,200.00	-
Total	21,670,000.00		13,498,900.00	35,168,900.00	

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2021
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	
REVENUES					
Assessment levy: off-roll	\$ 327,190	\$ 245,393	\$ 81,797	\$ 327,190	\$ 327,190
Interest	-	7,554	-	7,554	-
Total revenues	<u>327,190</u>	<u>252,947</u>	<u>81,797</u>	<u>334,744</u>	<u>327,190</u>
EXPENDITURES					
Debt service					
Principal	125,000	-	125,000	125,000	130,000
Interest	201,704	100,852	100,852	201,704	200,219
Total expenditures	<u>326,704</u>	<u>100,852</u>	<u>225,852</u>	<u>326,704</u>	<u>330,219</u>
Excess/(deficiency) of revenues over/(under) expenditures	486	152,095	(144,055)	8,040	(3,029)
Fund balance:					
Beginning fund balance (unaudited)	273,700	281,146	433,241	281,146	289,186
Ending fund balance (projected)	<u>\$ 274,186</u>	<u>\$ 433,241</u>	<u>\$ 289,186</u>	<u>\$ 289,186</u>	<u>\$ 286,157</u>
Use of fund balance:					
Debt service reserve account balance (required)					(163,596)
Interest expense - November 1, 2025					(97,824)
Projected fund balance surplus/(deficit) as of September 30, 2025					<u>\$ 24,737</u>

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2021 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			99,367.50	99,367.50	5,645,000.00
05/01/25	130,000.00	2.375%	99,367.50	229,367.50	5,515,000.00
11/01/25			97,823.75	97,823.75	5,515,000.00
05/01/26	130,000.00	2.375%	97,823.75	227,823.75	5,385,000.00
11/01/26			96,280.00	96,280.00	5,385,000.00
05/01/27	135,000.00	2.800%	96,280.00	231,280.00	5,250,000.00
11/01/27			94,390.00	94,390.00	5,250,000.00
05/01/28	140,000.00	2.800%	94,390.00	234,390.00	5,110,000.00
11/01/28			92,430.00	92,430.00	5,110,000.00
05/01/29	140,000.00	2.800%	92,430.00	232,430.00	4,970,000.00
11/01/29			90,470.00	90,470.00	4,970,000.00
05/01/30	145,000.00	2.800%	90,470.00	235,470.00	4,825,000.00
11/01/30			88,440.00	88,440.00	4,825,000.00
05/01/31	150,000.00	2.800%	88,440.00	238,440.00	4,675,000.00
11/01/31			86,340.00	86,340.00	4,675,000.00
05/01/32	155,000.00	3.200%	86,340.00	241,340.00	4,520,000.00
11/01/32			83,860.00	83,860.00	4,520,000.00
05/01/33	160,000.00	3.200%	83,860.00	243,860.00	4,360,000.00
11/01/33			81,300.00	81,300.00	4,360,000.00
05/01/34	165,000.00	3.200%	81,300.00	246,300.00	4,195,000.00
11/01/34			78,660.00	78,660.00	4,195,000.00
05/01/35	170,000.00	3.200%	78,660.00	248,660.00	4,025,000.00
11/01/35			75,940.00	75,940.00	4,025,000.00
05/01/36	175,000.00	3.200%	75,940.00	250,940.00	3,850,000.00
11/01/36			73,140.00	73,140.00	3,850,000.00
05/01/37	180,000.00	3.200%	73,140.00	253,140.00	3,670,000.00
11/01/37			70,260.00	70,260.00	3,670,000.00
05/01/38	185,000.00	3.200%	70,260.00	255,260.00	3,485,000.00
11/01/38			67,300.00	67,300.00	3,485,000.00
05/01/39	195,000.00	3.200%	67,300.00	262,300.00	3,290,000.00
11/01/39			64,180.00	64,180.00	3,290,000.00
05/01/40	200,000.00	3.200%	64,180.00	264,180.00	3,090,000.00
11/01/40			60,980.00	60,980.00	3,090,000.00
05/01/41	205,000.00	3.200%	60,980.00	265,980.00	2,885,000.00
11/01/41			57,700.00	57,700.00	2,885,000.00
05/01/42	215,000.00	4.000%	57,700.00	272,700.00	2,670,000.00
11/01/42			53,400.00	53,400.00	2,670,000.00
05/01/43	220,000.00	4.000%	53,400.00	273,400.00	2,450,000.00
11/01/43			49,000.00	49,000.00	2,450,000.00
05/01/44	230,000.00	4.000%	49,000.00	279,000.00	2,220,000.00

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2021 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/44			44,400.00	44,400.00	2,220,000.00
05/01/45	240,000.00	4.000%	44,400.00	284,400.00	1,980,000.00
11/01/45			39,600.00	39,600.00	1,980,000.00
05/01/46	250,000.00	4.000%	39,600.00	289,600.00	1,730,000.00
11/01/46			34,600.00	34,600.00	1,730,000.00
05/01/47	260,000.00	4.000%	34,600.00	294,600.00	1,470,000.00
11/01/47			29,400.00	29,400.00	1,470,000.00
05/01/48	270,000.00	4.000%	29,400.00	299,400.00	1,200,000.00
11/01/48			24,000.00	24,000.00	1,200,000.00
05/01/49	280,000.00	4.000%	24,000.00	304,000.00	920,000.00
11/01/49			18,400.00	18,400.00	920,000.00
05/01/50	295,000.00	4.000%	18,400.00	313,400.00	625,000.00
11/01/50			12,500.00	12,500.00	625,000.00
05/01/51	305,000.00	4.000%	12,500.00	317,500.00	320,000.00
11/01/51			6,400.00	6,400.00	320,000.00
05/01/52	320,000.00	4.000%	6,400.00	326,400.00	-
Total	5,645,000.00		3,541,122.50	9,186,122.50	

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2024
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	
REVENUES					
Special assessment - on-roll	\$ -				\$ 318,111
Allowable discounts (4%)	-				(12,724)
Assessment levy: net	-	\$ -	\$ -	\$ -	305,387
Special assessment: off-roll	-	-	-	-	231,682
Total revenues	-	-	-	-	537,069
EXPENDITURES					
Debt service					
Principal	-	-	-	-	105,000
Interest	-	-	-	-	389,284
Total debt service	-	-	-	-	494,284
Other fees & charges					
Costs of issuance	-	-	196,735	196,735	-
Underwriter's discount	-	-	150,500	150,500	-
Total other fees & charges	-	-	347,235	347,235	-
Total expenditures	-	-	347,235	347,235	494,284
Excess/(deficiency) of revenues over/(under) expenditures	-	-	(347,235)	(347,235)	42,785
OTHER FINANCING SOURCES/(USES)					
Bond proceeds	-	-	788,586	788,586	-
Total other financing sources/(uses)	-	-	788,586	788,586	-
Fund balance:					
Net increase/(decrease) in fund balance	-	-	441,351	441,351	42,785
Beginning fund balance (unaudited)	-	-	-	-	441,351
Ending fund balance (projected)	\$ -	\$ -	\$ 441,351	\$ 441,351	484,136
Use of fund balance:					
Debt service reserve account balance (required)					(263,763)
Principal and Interest expense - November 1, 2025					(209,228)
Projected fund balance surplus/(deficit) as of September 30, 2025					\$ 11,145

Note: Series 2024 Bonds had their interest capitalized until 11/01/2024

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2024 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			177,588.58	177,588.58	11,970,000.00
05/01/25	105,000.00	4.700%	211,695.00	316,695.00	11,865,000.00
11/01/25			209,227.50	209,227.50	11,865,000.00
05/01/26	110,000.00	4.700%	209,227.50	319,227.50	11,755,000.00
11/01/26			206,642.50	206,642.50	11,755,000.00
05/01/27	115,000.00	4.700%	206,642.50	321,642.50	11,640,000.00
11/01/27			203,940.00	203,940.00	11,640,000.00
05/01/28	120,000.00	4.700%	203,940.00	323,940.00	11,520,000.00
11/01/28			201,120.00	201,120.00	11,520,000.00
05/01/29	125,000.00	4.700%	201,120.00	326,120.00	11,395,000.00
11/01/29			198,182.50	198,182.50	11,395,000.00
05/01/30	130,000.00	4.700%	198,182.50	328,182.50	11,265,000.00
11/01/30			195,127.50	195,127.50	11,265,000.00
05/01/31	140,000.00	4.700%	195,127.50	335,127.50	11,125,000.00
11/01/31			191,837.50	191,837.50	11,125,000.00
05/01/32	145,000.00	5.550%	191,837.50	336,837.50	10,980,000.00
11/01/32			187,813.75	187,813.75	10,980,000.00
05/01/33	155,000.00	5.550%	187,813.75	342,813.75	10,825,000.00
11/01/33			183,512.50	183,512.50	10,825,000.00
05/01/34	165,000.00	5.550%	183,512.50	348,512.50	10,660,000.00
11/01/34			178,933.75	178,933.75	10,660,000.00
05/01/35	170,000.00	5.550%	178,933.75	348,933.75	10,490,000.00
11/01/35			174,216.25	174,216.25	10,490,000.00
05/01/36	180,000.00	5.550%	174,216.25	354,216.25	10,310,000.00
11/01/36			169,221.25	169,221.25	10,310,000.00
05/01/37	190,000.00	5.550%	169,221.25	359,221.25	10,120,000.00
11/01/37			163,948.75	163,948.75	10,120,000.00
05/01/38	205,000.00	5.550%	163,948.75	368,948.75	9,915,000.00
11/01/38			158,260.00	158,260.00	9,915,000.00
05/01/39	215,000.00	5.550%	158,260.00	373,260.00	9,700,000.00
11/01/39			152,293.75	152,293.75	9,700,000.00
05/01/40	225,000.00	5.550%	152,293.75	377,293.75	9,475,000.00
11/01/40			146,050.00	146,050.00	9,475,000.00
05/01/41	240,000.00	5.550%	146,050.00	386,050.00	9,235,000.00
11/01/41			139,390.00	139,390.00	9,235,000.00
05/01/42	255,000.00	5.550%	139,390.00	394,390.00	8,980,000.00
11/01/42			132,313.75	132,313.75	8,980,000.00
05/01/43	270,000.00	5.550%	132,313.75	402,313.75	8,710,000.00
11/01/43			124,821.25	124,821.25	8,710,000.00
05/01/44	285,000.00	5.550%	124,821.25	409,821.25	8,425,000.00
11/01/44			116,912.50	116,912.50	8,425,000.00
05/01/45	300,000.00	5.875%	116,912.50	416,912.50	8,125,000.00
11/01/45			108,100.00	108,100.00	8,125,000.00
05/01/46	320,000.00	5.875%	108,100.00	428,100.00	7,805,000.00
11/01/46			98,700.00	98,700.00	7,805,000.00
05/01/47	340,000.00	5.875%	98,700.00	438,700.00	7,465,000.00
11/01/47			88,712.50	88,712.50	7,465,000.00
05/01/48	360,000.00	5.875%	88,712.50	448,712.50	7,105,000.00
11/01/48			78,137.50	78,137.50	7,105,000.00

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2024 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/49	380,000.00	5.875%	78,137.50	458,137.50	6,725,000.00
11/01/49			66,975.00	66,975.00	6,725,000.00
05/01/50	405,000.00	5.875%	66,975.00	471,975.00	6,320,000.00
11/01/50			55,078.13	55,078.13	6,320,000.00
05/01/51	430,000.00	5.875%	55,078.13	485,078.13	5,890,000.00
11/01/51			42,446.88	42,446.88	5,890,000.00
05/01/52	455,000.00	5.875%	42,446.88	497,446.88	5,435,000.00
11/01/52			29,081.25	29,081.25	5,435,000.00
05/01/53	480,000.00	5.875%	29,081.25	509,081.25	4,955,000.00
11/01/53			14,981.25	14,981.25	4,955,000.00
05/01/54	510,000.00	5.875%	14,981.25	524,981.25	4,445,000.00
Total	7,525,000.00		8,421,238.60	15,946,238.60	

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2025 ASSESSMENTS**

On-Roll Assessments - South

Series 2020 - South Parcel Assessment Area

Product/Parcel	Units	FY 2025				FY 2024
		GF Assessment per Unit	SRF - South Assessment per Unit	DS Assessment per Unit	Total Assessment per Unit	Total Assessment per Unit
SF 40'	486	\$ 35.76	\$ 496.95	\$ 839.40	\$ 1,372.11	\$ 1,241.81
SF 50'	561	35.76	621.17	1,049.25	1,706.18	1,540.63
SF 60'	230	35.76	745.41	1,259.10	2,040.27	1,839.45
Total	1,277					

Off-Roll Assessments - South

Series 2020 - South Parcel Assessment Area

Product/Parcel	Units	FY 2025				FY 2024
		GF Assessment per Unit	SRF - South Assessment per Unit	DS Assessment per Unit	Total Assessment per Unit	Total Assessment per Unit
SF 40'	27	\$ 33.26	\$ 462.16	\$ 780.64	\$ 1,276.06	\$ 1,154.88
SF 50'	51	33.26	577.69	975.80	1,586.75	1,432.78
SF 60'	61	33.26	693.23	1,170.96	1,897.45	1,710.68
Total	139					

Series 2021 - South Parcel Assessment Area Phase 2

Product/Parcel	Units	FY 2025				FY 2024
		GF Assessment per Unit	SRF - South Assessment per Unit	DS Assessment per Unit	Total Assessment per Unit	Total Assessment per Unit
SF 40'	84	\$ 33.26	\$ 462.16	\$ 798.03	\$ 1,293.45	\$ 1,172.27
SF 50'	220	33.26	577.69	997.53	1,608.48	1,454.51
SF 60'	34	33.26	693.23	1,197.04	1,923.53	1,736.76
Total	338					

On-Roll Assessments - North

Series 2024 - North Parcel Assessment Area

Product/Parcel	Units	FY 2025				FY 2024
		GF Assessment per Unit	SRF - North Assessment per Unit	DS Assessment per Unit	Total Assessment per Unit	Total Assessment per Unit
SF 40'	56	\$ 35.76	\$ 51.68	\$ 1,342.24	\$ 1,429.68	\$ 73.51
SF 50'	89	35.76	64.59	1,610.69	1,711.04	81.07
SF 65'	53	35.76	83.97	1,879.14	1,998.87	92.41
Total	198					

Off-Roll Assessments - North

Series 2024 - North Parcel Assessment Area

Product/Parcel	Units	GF Assessment per Unit				FY 2024
		GF Assessment per Unit	SRF - North Assessment per Unit	DS Assessment per Unit	Total Assessment per Unit	Total Assessment per Unit
SF 40'	17	\$ 33.26	\$ 48.06	\$ 1,248.28	\$ 1,329.60	\$ 73.51
SF 50'	74	33.26	60.07	1,497.94	1,591.27	81.07
SF 65'	57	33.26	78.09	1,747.60	1,858.95	92.41
Total	148					

Off-Roll Assessments - North

Product/Parcel	Units	GF Assessment per Unit				FY 2024
		GF Assessment per Unit	SRF - North Assessment per Unit	DS Assessment per Unit	Total Assessment per Unit	Total Assessment per Unit
SF 40'	143	\$ 33.26	\$ 48.06	\$ -	\$ 81.32	\$ 73.51
SF 50'	255	33.26	60.07	-	93.33	81.07
SF 65'	102	33.26	78.09	-	111.35	92.41
Total	500					

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

8A



The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Daphne Gillyard
Hills Of Minneola Cdd
2300 GLADES ROAD,
SUITE 410W
BOCA RATON FL 33431

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Daily Commercial, published in Lake County, Florida; that the attached copy of advertisement, being a Classified Legal CLEGL, was published on the publicly accessible website of Lake County, Florida, or in a newspaper by print in the issues of, on:

08/02/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/02/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$944.48

Tax Amount: \$0.00

Payment Cost: \$944.48

Order No: 10428492

of Copies:

Customer No: 520651

0

PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

**Notice of Public Hearing and Board of Supervisors Meeting of the
Hills of Minneola Community Development District**

The Board of Supervisors (the "Board") of the Hills of Minneola Community Development District (the "District") will hold a public hearing and a meeting on Monday, August 26, 2024, at 1:00 p.m. at City of Minneola City Hall, 800 N US Hwy 27, Minneola, FL 34715.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2024-2025 proposed budget and the proposed levy of its annually recurring non-ad valorem special assessments for operation and maintenance to fund the items described in the proposed budget (the "O&M Assessments").

At the conclusion of the public hearing, the Board will, by resolution, adopt a final budget, provide for the levy, collection, and enforcement of the O&M Assessments, and certify an assessment roll. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budget, preliminary assessment roll, and the agenda may be viewed on the District's website at least 2 days before the meeting at www.hillofminneolacdd.net, or may be obtained by contacting the District Manager's office via email at romd@whhassociates.com or via phone at (561) 571-0010.

The tables below present the proposed schedule of the O&M Assessments. Amounts are preliminary and subject to change at the meeting and in any future year.

General Fund (GF)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M – GF Assessment ⁽¹⁾
SF 40'	542	1.00	\$35.76
SF 50'	650	1.00	\$35.76
SF 60'	230	1.00	\$35.76
SF 65'	53	1.00	\$35.76
Unplatted Property - South	107.20	4.4496	\$159.12
Unplatted Property - North	223.62	2.8978	\$103.62

⁽¹⁾Annual O&M Assessment may also include County collection costs and early payment discounts.

Special Revenue Fund – South (SRF – South)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M – SRF South Assessment ⁽¹⁾
SF 40'	111	0.80	\$496.95
SF 50'	271	1.00	\$621.17
SF 60'	95	1.20	\$745.41
Unplatted Property - South	107.20	4.4198	\$2,745.45

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Special Revenue Fund – North (SRF – North)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M – SRF North Assessment ⁽¹⁾
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SF 65'	53	1.30	\$83.97
Unplatted Property - North	223.62	2.9680	\$191.71

⁽¹⁾Annual O&M Assessment may also include County collection costs and early payment discounts.

The O&M Assessments (in addition to debt assessments, if any) will appear on November 2024 Lake County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

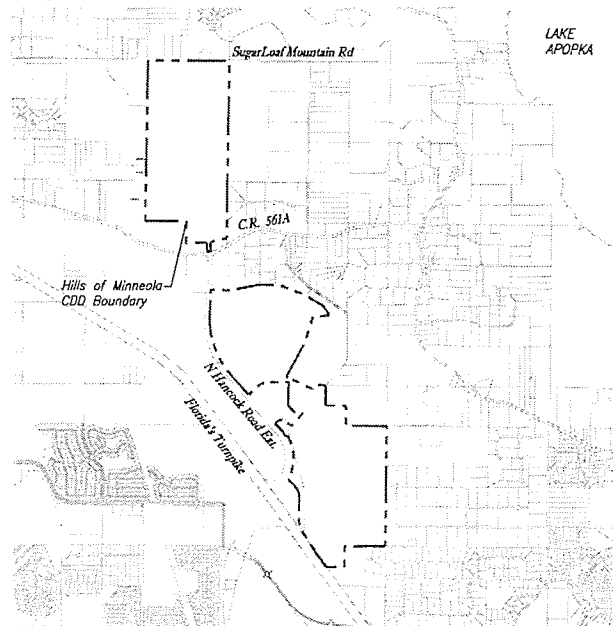
The County Tax Collector will collect the assessments for all lots and parcels within the District. Alternatively, the District may elect to directly collect its assessments in accordance with Chapter 190, Florida Statutes. Failure to pay the District's assessments will cause a tax certificate to be issued against the property which may result in a loss of title or a foreclosure action to be filed against the property. All affected property owners have the right to appear at the public hearing and to file written objections with the District within 20 days of publication of this notice.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 2 business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (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.

Daniel Rom
District Manager



HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

8B

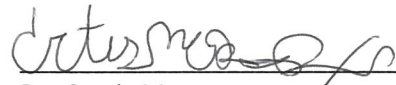
STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Curtis Marcoux, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Curtis Marcoux, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as and/or assist the Financial Analyst for the Hills of Minneola Community Development District ("District"). Among other things, my duties include preparing and transmitting correspondence relating to the District.
3. I do hereby certify that on August 5, 2024, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Florida law, and with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in the letters or list, if any, included in **Exhibit A** and in the manner identified in **Exhibit A**.
4. I do hereby certify that the attached document(s) were made at or near the time of the occurrence of the matters set forth by, or from information transmitted by, a person having knowledge of those matters; were and are being kept in the course of the regularly conducted activity of the District; and were made as a regular practice in the course of the regularly conducted activity of the District.

FURTHER AFFIANT SAYETH NOT.


By: Curtis Marcoux

SWORN AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization this 5th day of August 2024, by Curtis Marcoux, for Wrathell, Hunt and Associates, LLC, who ☒ is personally known to me or ☐ has provided _____ as identification, and who ☐ did or ☒ did not take an oath.

NOTARY PUBLIC



DAPHNE GILLYARD
Notary Public
State of Florida
Comm# HH390392
Expires 8/20/2027

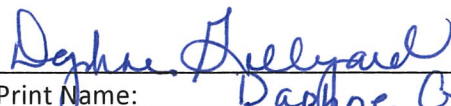

Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: HH 390392
My Commission Expires: 8/20/2027

EXHIBIT A: Copies of Forms of Mailed Notices, including Addresses

Hills of Minneola
Community Development District

OFFICE OF THE DISTRICT MANAGER

Mailing Address: P.O. Box 810036 • Boca Raton, Florida 33481

Physical Address: 2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

August 5, 2024

[This is Not a Bill - Do Not Pay]

By US Mail, First Class Delivery

Ashton Orlando Residential LLC

1064 Greenwood Blvd Ste 124

Lake Mary FL, 32746

Parcel ID: See "Exhibit B" Attached

Re: *Hills of Minneola Community Development District*
 Notice of Public Hearing on Operation and Maintenance Assessments

Dear Property Owner:

The Hills of Minneola Community Development District ("**District**") will hold a public hearing on **Monday August 26, 2024, at 1:00 p.m. at City of Minneola City Hall, 800 N US Hwy 27, Minneola, FL 34715** to receive public comments on the proposed adoption of its operation and maintenance budget (the "**O&M Budget**") for its upcoming fiscal year (which runs from October 1 – September 30) and the proposed levy of its annually recurring non-ad valorem special assessments to fund the O&M Budget ("**O&M Assessments**")¹. You are receiving this notice because Lake County records indicate that you are a property owner within the District.

As you may know, the District is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes. The District owns and maintains certain types of infrastructure improvements within the District. Although the O&M Budget has not been finalized the District's reasoning behind the proposed increase is to cover increased costs in operations and maintenance and to ensure the District is able to maintain its infrastructure. The O&M Assessments pay for the items described in the O&M Budget, including, but not limited to, administrative costs, maintenance and upkeep throughout the community, and capital projects. The District expects to annually collect no more than **\$1,204,694**, inclusive of the cost of collection and early payment discounts, in gross revenue as a result of the O&M Assessment. The Proposed maximum annual² FY 2024-2025 O&M Assessment for your property is shown in the chart at the end of this letter.

The O&M Assessments are allocated based on benefit from the operations and services of the District pursuant to an equalized methodology for the General Fund of the District (for general administrative

¹ The O&M Assessments are in addition to the District's debt assessments or other assessments (if any). The tax bill combines the District's assessments. There are no changes to the District's other assessments from the previous year.

² If approved this amount will serve as the "maximum rate" for future O&M Assessments and no mailed notice will be provided unless there is a proposed increase or another criterion within Section 197.3632(4), Florida Statutes is triggered.

services) and an equivalent residential unit (“**ERU**”) basis for items in the Special Revenue Funds of the District. ERU’s are units of measurement assigned to each lot according to its product type as shown in the O&M Budget. For the Special Revenue Funds of the District, the assessment amount for each lot is calculated by dividing the budget by the total ERUs and then multiplying that number by the ERU factor for the product type.

The O&M Assessments (as well as any debt assessments or other District assessments) are collected by the County Tax Collector on the County tax bill. By operation of law, the District’s assessments each year constitute a lien against your property located within the District just as do each year’s property taxes. It is important to pay your assessment since failure to pay will cause a tax certificate to be issued against the property which may result in loss of title.

Please note that you have the right to appear at this public hearing and express any objections, suggestions or comments you may have. You may also file written objections within 20 days of the date of this letter. The public hearing may be continued to a date, time, and place certain that will be announced at the hearing.

A copy of the proposed budget and the agenda may be viewed on the District’s website at <https://hillsofminneolacdd.net> at least 2 days before the meeting. I hope this information is helpful. If you have any questions, please do not hesitate to contact my office at the address listed in the header above.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel Rom", with a stylized flourish at the end.

Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. The O&M Assessments may be collected on the County tax roll or by direct bill from the District’s Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2024/2025.

IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.

General Fund (GF)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M – GF Assessment ⁽¹⁾
SF 40'	542	1.00	\$35.76
SF 50'	650	1.00	\$35.76
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SF 65'	53	1.00	\$35.76
Unplatted Property - South	107.20	4.4496	\$159.12
Unplatted Property - North	223.62	2.8978	\$103.62

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Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M - SRF South Assessment ⁽¹⁾
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⁽¹⁾Annual O&M Assessment may also include County collection costs and early payment discounts.

For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2024/2025, the District expects to collect no more than **\$1,204,694** in gross revenue.

EXHIBIT: B

AltKey	ParcelId	Name1
3933819	322126001600040800	ASHTON ORLANDO RESIDENTIAL LLC
3933820	322126001600040900	ASHTON ORLANDO RESIDENTIAL LLC
3933821	322126001600041000	ASHTON ORLANDO RESIDENTIAL LLC
3933822	322126001600041100	ASHTON ORLANDO RESIDENTIAL LLC
3933823	322126001600041200	ASHTON ORLANDO RESIDENTIAL LLC
3933824	322126001600041300	ASHTON ORLANDO RESIDENTIAL LLC
3933825	322126001600041400	ASHTON ORLANDO RESIDENTIAL LLC
3933826	322126001600041500	ASHTON ORLANDO RESIDENTIAL LLC
3933827	322126001600041600	ASHTON ORLANDO RESIDENTIAL LLC
3933828	322126001600041700	ASHTON ORLANDO RESIDENTIAL LLC
3933829	322126001600041800	ASHTON ORLANDO RESIDENTIAL LLC
3933830	322126001600041900	ASHTON ORLANDO RESIDENTIAL LLC
3933831	322126001600042000	ASHTON ORLANDO RESIDENTIAL LLC
3933832	322126001600042100	ASHTON ORLANDO RESIDENTIAL LLC
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3933885	322126001600051900	ASHTON ORLANDO RESIDENTIAL LLC
3933886	322126001600052000	ASHTON ORLANDO RESIDENTIAL LLC
3933887	322126001600052100	ASHTON ORLANDO RESIDENTIAL LLC
3927185	322126001000036200	ASHTON ORLANDO RESIDENTIAL LLC
3927186	322126001000036300	ASHTON ORLANDO RESIDENTIAL LLC
3927188	322126001000036500	ASHTON ORLANDO RESIDENTIAL LLC
3933852	322126001600046400	ASHTON ORLANDO RESIDENTIAL LLC
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3933864	322126001600049800	ASHTON ORLANDO RESIDENTIAL LLC
3933867	322126001600050100	ASHTON ORLANDO RESIDENTIAL LLC
3933868	322126001600050200	ASHTON ORLANDO RESIDENTIAL LLC
3933869	322126001600050300	ASHTON ORLANDO RESIDENTIAL LLC
3933870	322126001600050400	ASHTON ORLANDO RESIDENTIAL LLC

Hills of Minneola
Community Development District

OFFICE OF THE DISTRICT MANAGER

Mailing Address: P.O. Box 810036 • Boca Raton, Florida 33481

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Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

August 5, 2024

[This is Not a Bill - Do Not Pay]

By US Mail, First Class Delivery

Dream Finders Homes LLC
14701 Philips Hwy Ste 300
Jacksonville, FL 32256
Parcel ID: See "Exhibit B" Attached

Re: *Hills of Minneola Community Development District*
 Notice of Public Hearing on Operation and Maintenance Assessments

Dear Property Owner:

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Daniel Rom
District Manager

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EXHIBIT: B

AltKey	ParcelId	Name1
3946744	322126002000079200	DREAM FINDERS HOMES LLC
3946745	322126002000079300	DREAM FINDERS HOMES LLC
3946746	322126002000079400	DREAM FINDERS HOMES LLC
3946750	322126002000079800	DREAM FINDERS HOMES LLC
3946752	322126002000080000	DREAM FINDERS HOMES LLC
3946753	322126002000080100	DREAM FINDERS HOMES LLC
3946754	322126002000080200	DREAM FINDERS HOMES LLC
3946755	322126002000080300	DREAM FINDERS HOMES LLC
3946756	322126002000080400	DREAM FINDERS HOMES LLC
3946757	322126002000080500	DREAM FINDERS HOMES LLC
3946758	322126002000080600	DREAM FINDERS HOMES LLC
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3946780	322126002000082800	DREAM FINDERS HOMES LLC
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3950682	322126002500095000	DREAM FINDERS HOMES LLC
3950741	322126002500094600	DREAM FINDERS HOMES LLC
3950820	322126002500011260	DREAM FINDERS HOMES LLC
3950989	322126002500011770	DREAM FINDERS HOMES LLC
3951019	322126002500012070	DREAM FINDERS HOMES LLC
3946720	322126002000076800	DREAM FINDERS HOMES LLC
3946721	322126002000076900	DREAM FINDERS HOMES LLC
3946724	322126002000077200	DREAM FINDERS HOMES LLC
3946725	322126002000077300	DREAM FINDERS HOMES LLC
3946737	322126002000078500	DREAM FINDERS HOMES LLC
3946738	322126002000078600	DREAM FINDERS HOMES LLC
3946760	322126002000080800	DREAM FINDERS HOMES LLC
3946761	322126002000080900	DREAM FINDERS HOMES LLC
3946762	322126002000081000	DREAM FINDERS HOMES LLC
3946763	322126002000081100	DREAM FINDERS HOMES LLC
3946764	322126002000081200	DREAM FINDERS HOMES LLC
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3946784	322126002000083200	DREAM FINDERS HOMES LLC
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3951012	322126002500012000	DREAM FINDERS HOMES LLC

Hills of Minneola
Community Development District

OFFICE OF THE DISTRICT MANAGER

Mailing Address: P.O. Box 810036 • Boca Raton, Florida 33481

Physical Address: 2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

August 5, 2024

[This is Not a Bill - Do Not Pay]

By US Mail, First Class Delivery

JEN FLORIDA 49 LLC

1750 W Broadway Ste 111

Oviedo, FL 32765

Parcel ID: See "Exhibit B" Attached

Re: *Hills of Minneola Community Development District*
 Notice of Public Hearing on Operation and Maintenance Assessments

Dear Property Owner:

The Hills of Minneola Community Development District ("**District**") will hold a public hearing on **Monday August 26, 2024, at 1:00 p.m. at City of Minneola City Hall, 800 N US Hwy 27, Minneola, FL 34715** to receive public comments on the proposed adoption of its operation and maintenance budget (the "**O&M Budget**") for its upcoming fiscal year (which runs from October 1 – September 30) and the proposed levy of its annually recurring non-ad valorem special assessments to fund the O&M Budget ("**O&M Assessments**")¹. You are receiving this notice because Lake County records indicate that you are a property owner within the District.

As you may know, the District is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes. The District owns and maintains certain types of infrastructure improvements within the District. Although the O&M Budget has not been finalized the District's reasoning behind the proposed increase is to cover increased costs in operations and maintenance and to ensure the District is able to maintain its infrastructure. The O&M Assessments pay for the items described in the O&M Budget, including, but not limited to, administrative costs, maintenance and upkeep throughout the community, and capital projects. The District expects to annually collect no more than **\$1,204,694**, inclusive of the cost of collection and early payment discounts, in gross revenue as a result of the O&M Assessment. The Proposed maximum annual² FY 2024-2025 O&M Assessment for your property is shown in the chart at the end of this letter.

The O&M Assessments are allocated based on benefit from the operations and services of the District pursuant to an equalized methodology for the General Fund of the District (for general administrative

¹ The O&M Assessments are in addition to the District's debt assessments or other assessments (if any). The tax bill combines the District's assessments. There are no changes to the District's other assessments from the previous year.

² If approved this amount will serve as the "maximum rate" for future O&M Assessments and no mailed notice will be provided unless there is a proposed increase or another criterion within Section 197.3632(4), Florida Statutes is triggered.

services) and an equivalent residential unit (“ERU”) basis for items in the Special Revenue Funds of the District. ERU’s are units of measurement assigned to each lot according to its product type as shown in the O&M Budget. For the Special Revenue Funds of the District, the assessment amount for each lot is calculated by dividing the budget by the total ERUs and then multiplying that number by the ERU factor for the product type.

The O&M Assessments (as well as any debt assessments or other District assessments) are collected by the County Tax Collector on the County tax bill. By operation of law, the District’s assessments each year constitute a lien against your property located within the District just as do each year’s property taxes. It is important to pay your assessment since failure to pay will cause a tax certificate to be issued against the property which may result in loss of title.

Please note that you have the right to appear at this public hearing and express any objections, suggestions or comments you may have. You may also file written objections within 20 days of the date of this letter. The public hearing may be continued to a date, time, and place certain that will be announced at the hearing.

A copy of the proposed budget and the agenda may be viewed on the District’s website at <https://hillsofminneolacdd.net> at least 2 days before the meeting. I hope this information is helpful. If you have any questions, please do not hesitate to contact my office at the address listed in the header above.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel Rom", with a stylized flourish at the end.

Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. The O&M Assessments may be collected on the County tax roll or by direct bill from the District’s Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2024/2025.

IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.

General Fund (GF)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M – GF Assessment ⁽¹⁾
SF 40'	542	1.00	\$35.76
SF 50'	650	1.00	\$35.76
SF 60'	230	1.00	\$35.76
SF 65'	53	1.00	\$35.76
Unplatted Property - South	107.20	4.4496	\$159.12
Unplatted Property - North	223.62	2.8978	\$103.62

Special Revenue Fund – South (SRF – South)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M - SRF South Assessment ⁽¹⁾
SF 40'	111	0.80	\$496.95
SF 50'	271	1.00	\$621.17
SF 60'	95	1.20	\$745.41
Unplatted Property - South	107.20	4.4198	\$2,745.45

Special Revenue Fund – North (SRF – North)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M - SRF North Assessment ⁽¹⁾
SF 40'	56	0.80	\$51.68
SF 50'	89	1.00	\$64.59
SF 65'	53	1.30	\$83.97
Unplatted Property - North	223.62	2.9680	\$191.71

⁽¹⁾Annual O&M Assessment may also include County collection costs and early payment discounts.

For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2024/2025, the District expects to collect no more than **\$1,204,694** in gross revenue.

EXHIBIT: B

AltKey	ParcelId	Name1
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3951047	322126002500012350	JEN FLORIDA 49 LLC
3951048	322126002500012360	JEN FLORIDA 49 LLC
3951049	322126002500012370	JEN FLORIDA 49 LLC
3951050	322126002500012380	JEN FLORIDA 49 LLC
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3950882	32212600250SW00008	JEN FLORIDA 49 LLC
3950883	32212600250SW00009	JEN FLORIDA 49 LLC

Hills of Minneola
Community Development District

OFFICE OF THE DISTRICT MANAGER

Mailing Address: P.O. Box 810036 • Boca Raton, Florida 33481

Physical Address: 2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

August 5, 2024

[This is Not a Bill - Do Not Pay]

By US Mail, First Class Delivery

MERITAGE HOMES OF FLORIDA INC
5337 MILLENIA LAKES BLVD STE 235
ORLANDO, FL 32839
Parcel ID: See "Exhibit B" Attached

Re: *Hills of Minneola Community Development District
Notice of Public Hearing on Operation and Maintenance Assessments*

Dear Property Owner:

The Hills of Minneola Community Development District ("**District**") will hold a public hearing on **Monday August 26, 2024, at 1:00 p.m. at City of Minneola City Hall, 800 N US Hwy 27, Minneola, FL 34715** to receive public comments on the proposed adoption of its operation and maintenance budget (the "**O&M Budget**") for its upcoming fiscal year (which runs from October 1 – September 30) and the proposed levy of its annually recurring non-ad valorem special assessments to fund the O&M Budget ("**O&M Assessments**")¹. You are receiving this notice because Lake County records indicate that you are a property owner within the District.

As you may know, the District is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes. The District owns and maintains certain types of infrastructure improvements within the District. Although the O&M Budget has not been finalized the District's reasoning behind the proposed increase is to cover increased costs in operations and maintenance and to ensure the District is able to maintain its infrastructure. The O&M Assessments pay for the items described in the O&M Budget, including, but not limited to, administrative costs, maintenance and upkeep throughout the community, and capital projects. The District expects to annually collect no more than **\$1,204,694**, inclusive of the cost of collection and early payment discounts, in gross revenue as a result of the O&M Assessment. The Proposed maximum annual² FY 2024-2025 O&M Assessment for your property is shown in the chart at the end of this letter.

The O&M Assessments are allocated based on benefit from the operations and services of the District pursuant to an equalized methodology for the General Fund of the District (for general administrative

¹ The O&M Assessments are in addition to the District's debt assessments or other assessments (if any). The tax bill combines the District's assessments. There are no changes to the District's other assessments from the previous year.

² If approved this amount will serve as the "maximum rate" for future O&M Assessments and no mailed notice will be provided unless there is a proposed increase or another criterion within Section 197.3632(4), Florida Statutes is triggered.

services) and an equivalent residential unit (“ERU”) basis for items in the Special Revenue Funds of the District. ERU’s are units of measurement assigned to each lot according to its product type as shown in the O&M Budget. For the Special Revenue Funds of the District, the assessment amount for each lot is calculated by dividing the budget by the total ERUs and then multiplying that number by the ERU factor for the product type.

The O&M Assessments (as well as any debt assessments or other District assessments) are collected by the County Tax Collector on the County tax bill. By operation of law, the District’s assessments each year constitute a lien against your property located within the District just as do each year’s property taxes. It is important to pay your assessment since failure to pay will cause a tax certificate to be issued against the property which may result in loss of title.

Please note that you have the right to appear at this public hearing and express any objections, suggestions or comments you may have. You may also file written objections within 20 days of the date of this letter. The public hearing may be continued to a date, time, and place certain that will be announced at the hearing.

A copy of the proposed budget and the agenda may be viewed on the District’s website at <https://hillsofminneolacdd.net> at least 2 days before the meeting. I hope this information is helpful. If you have any questions, please do not hesitate to contact my office at the address listed in the header above.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel Rom", with a stylized flourish at the end.

Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. The O&M Assessments may be collected on the County tax roll or by direct bill from the District’s Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2024/2025.

IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.

General Fund (GF)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M – GF Assessment ⁽¹⁾
SF 40'	542	1.00	\$35.76
SF 50'	650	1.00	\$35.76
SF 60'	230	1.00	\$35.76
SF 65'	53	1.00	\$35.76
Unplatted Property - South	107.20	4.4496	\$159.12
Unplatted Property - North	223.62	2.8978	\$103.62

Special Revenue Fund – South (SRF – South)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M - SRF South Assessment ⁽¹⁾
SF 40'	111	0.80	\$496.95
SF 50'	271	1.00	\$621.17
SF 60'	95	1.20	\$745.41
Unplatted Property - South	107.20	4.4198	\$2,745.45

Special Revenue Fund – North (SRF – North)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M - SRF North Assessment ⁽¹⁾
SF 40'	56	0.80	\$51.68
SF 50'	89	1.00	\$64.59
SF 65'	53	1.30	\$83.97
Unplatted Property - North	223.62	2.9680	\$191.71

⁽¹⁾Annual O&M Assessment may also include County collection costs and early payment discounts.

For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2024/2025, the District expects to collect no more than **\$1,204,694** in gross revenue.

EXHIBIT: B

AltKey	ParcelId	Name1
3927084	322126001000013400	MERITAGE HOMES OF FLORIDA INC
3927085	322126001000013500	MERITAGE HOMES OF FLORIDA INC
3927093	322126001000016300	MERITAGE HOMES OF FLORIDA INC
3937800	322126001100016900	MERITAGE HOMES OF FLORIDA INC
3927092	322126001000016200	MERITAGE HOMES OF FLORIDA INC
3927096	322126001000016600	MERITAGE HOMES OF FLORIDA INC
3937845	322126001100022400	MERITAGE HOMES OF FLORIDA INC
3937890	322126001100026900	MERITAGE HOMES OF FLORIDA INC
3936591	32212600100S00008A	MERITAGE HOMES OF FLORIDA INC

Hills of Minneola
Community Development District

OFFICE OF THE DISTRICT MANAGER

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August 5, 2024

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By US Mail, First Class Delivery

STARLIGHT HOMES FLORIDA LLC

1064 GREENWOOD BLVD STE 124

LAKE MARY, FL 32746

Parcel ID: See "Exhibit B" Attached

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District Manager

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AltKey	ParcelId	Name1
3933961	322126001600062500	STARLIGHT HOMES FLORIDA LLC
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3933968	322126001600063200	STARLIGHT HOMES FLORIDA LLC
3927683	322126001500058800	STARLIGHT HOMES FLORIDA LLC
3927685	322126001500059000	STARLIGHT HOMES FLORIDA LLC
3927687	322126001500059200	STARLIGHT HOMES FLORIDA LLC
3927688	322126001500059300	STARLIGHT HOMES FLORIDA LLC
3927811	322126001500076400	STARLIGHT HOMES FLORIDA LLC
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3933889	322126001600052300	STARLIGHT HOMES LLC
3933890	322126001600052400	STARLIGHT HOMES LLC
3933891	322126001600052500	STARLIGHT HOMES LLC
3933892	322126001600052600	STARLIGHT HOMES LLC

Hills of Minneola
Community Development District

OFFICE OF THE DISTRICT MANAGER

Mailing Address: P.O. Box 810036 • Boca Raton, Florida 33481

Physical Address: 2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

August 5, 2024

[This is Not a Bill - Do Not Pay]

By US Mail, First Class Delivery

TRUE NORTH PROPERTY OWNER C LLC

PO BOX 4090

SCOTTSDALE, AZ 85261-4090

Parcel ID: See "Exhibit B" Attached

*Re: Hills of Minneola Community Development District
Notice of Public Hearing on Operation and Maintenance Assessments*

Dear Property Owner:

The Hills of Minneola Community Development District ("**District**") will hold a public hearing on **Monday August 26, 2024, at 1:00 p.m. at City of Minneola City Hall, 800 N US Hwy 27, Minneola, FL 34715** to receive public comments on the proposed adoption of its operation and maintenance budget (the "**O&M Budget**") for its upcoming fiscal year (which runs from October 1 – September 30) and the proposed levy of its annually recurring non-ad valorem special assessments to fund the O&M Budget ("**O&M Assessments**")¹. You are receiving this notice because Lake County records indicate that you are a property owner within the District.

As you may know, the District is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes. The District owns and maintains certain types of infrastructure improvements within the District. Although the O&M Budget has not been finalized the District's reasoning behind the proposed increase is to cover increased costs in operations and maintenance and to ensure the District is able to maintain its infrastructure. The O&M Assessments pay for the items described in the O&M Budget, including, but not limited to, administrative costs, maintenance and upkeep throughout the community, and capital projects. The District expects to annually collect no more than **\$1,204,694**, inclusive of the cost of collection and early payment discounts, in gross revenue as a result of the O&M Assessment. The Proposed maximum annual² FY 2024-2025 O&M Assessment for your property is shown in the chart at the end of this letter.

The O&M Assessments are allocated based on benefit from the operations and services of the District pursuant to an equalized methodology for the General Fund of the District (for general administrative

¹ The O&M Assessments are in addition to the District's debt assessments or other assessments (if any). The tax bill combines the District's assessments. There are no changes to the District's other assessments from the previous year.

² If approved this amount will serve as the "maximum rate" for future O&M Assessments and no mailed notice will be provided unless there is a proposed increase or another criterion within Section 197.3632(4), Florida Statutes is triggered.

services) and an equivalent residential unit (“**ERU**”) basis for items in the Special Revenue Funds of the District. ERU’s are units of measurement assigned to each lot according to its product type as shown in the O&M Budget. For the Special Revenue Funds of the District, the assessment amount for each lot is calculated by dividing the budget by the total ERUs and then multiplying that number by the ERU factor for the product type.

The O&M Assessments (as well as any debt assessments or other District assessments) are collected by the County Tax Collector on the County tax bill. By operation of law, the District’s assessments each year constitute a lien against your property located within the District just as do each year’s property taxes. It is important to pay your assessment since failure to pay will cause a tax certificate to be issued against the property which may result in loss of title.

Please note that you have the right to appear at this public hearing and express any objections, suggestions or comments you may have. You may also file written objections within 20 days of the date of this letter. The public hearing may be continued to a date, time, and place certain that will be announced at the hearing.

A copy of the proposed budget and the agenda may be viewed on the District’s website at <https://hillsofminneolacdd.net> at least 2 days before the meeting. I hope this information is helpful. If you have any questions, please do not hesitate to contact my office at the address listed in the header above.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel Rom", with a stylized flourish at the end.

Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

The O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit (“EAU”) basis for platted lots. The O&M Assessments may be collected on the County tax roll or by direct bill from the District’s Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2024/2025.

IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.

General Fund (GF)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M – GF Assessment ⁽¹⁾
SF 40'	542	1.00	\$35.76
SF 50'	650	1.00	\$35.76
SF 60'	230	1.00	\$35.76
SF 65'	53	1.00	\$35.76
Unplatted Property - South	107.20	4.4496	\$159.12
Unplatted Property - North	223.62	2.8978	\$103.62

Special Revenue Fund – South (SRF – South)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M - SRF South Assessment ⁽¹⁾
SF 40'	111	0.80	\$496.95
SF 50'	271	1.00	\$621.17
SF 60'	95	1.20	\$745.41
Unplatted Property - South	107.20	4.4198	\$2,745.45

Special Revenue Fund – North (SRF – North)

Land Use	Total # of Units / Acres	Equivalent Assessment Unit Factor	Annual O&M - SRF North Assessment ⁽¹⁾
SF 40'	56	0.80	\$51.68
SF 50'	89	1.00	\$64.59
SF 65'	53	1.30	\$83.97
Unplatted Property - North	223.62	2.9680	\$191.71

⁽¹⁾Annual O&M Assessment may also include County collection costs and early payment discounts.

For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2024/2025, the District expects to collect no more than **\$1,204,694** in gross revenue.

EXHIBIT: B

AltKey	ParcelId	Name1
3927032	322126001000006000	TRUE NORTH PROPERTY OWNER C LLC
3927039	322126001000006700	TRUE NORTH PROPERTY OWNER C LLC
3927040	322126001000006800	TRUE NORTH PROPERTY OWNER C LLC
3927041	322126001000006900	TRUE NORTH PROPERTY OWNER C LLC
3927042	322126001000007000	TRUE NORTH PROPERTY OWNER C LLC
3927043	322126001000007100	TRUE NORTH PROPERTY OWNER C LLC
3927045	322126001000007300	TRUE NORTH PROPERTY OWNER C LLC
3927047	322126001000007500	TRUE NORTH PROPERTY OWNER C LLC
3927048	322126001000007600	TRUE NORTH PROPERTY OWNER C LLC
3927052	322126001000008000	TRUE NORTH PROPERTY OWNER C LLC
3927053	322126001000008100	TRUE NORTH PROPERTY OWNER C LLC
3927054	322126001000008200	TRUE NORTH PROPERTY OWNER C LLC
3927055	322126001000008300	TRUE NORTH PROPERTY OWNER C LLC
3927056	322126001000008400	TRUE NORTH PROPERTY OWNER C LLC
3927057	322126001000008500	TRUE NORTH PROPERTY OWNER C LLC
3927060	322126001000008800	TRUE NORTH PROPERTY OWNER C LLC
3927061	322126001000008900	TRUE NORTH PROPERTY OWNER C LLC
3927063	322126001000009100	TRUE NORTH PROPERTY OWNER C LLC
3927064	322126001000009200	TRUE NORTH PROPERTY OWNER C LLC
3927065	322126001000009300	TRUE NORTH PROPERTY OWNER C LLC
3927069	322126001000009700	TRUE NORTH PROPERTY OWNER C LLC
3927077	322126001000010500	TRUE NORTH PROPERTY OWNER C LLC
3927078	322126001000010600	TRUE NORTH PROPERTY OWNER C LLC
3927079	322126001000010700	TRUE NORTH PROPERTY OWNER C LLC
3927080	322126001000010800	TRUE NORTH PROPERTY OWNER C LLC
3927081	322126001000010900	TRUE NORTH PROPERTY OWNER C LLC
3927082	322126001000011000	TRUE NORTH PROPERTY OWNER C LLC
3927083	322126001000011100	TRUE NORTH PROPERTY OWNER C LLC
3926973	322126001000000100	TRUE NORTH PROPERTY OWNER C LLC
3927111	322126001000027400	TRUE NORTH PROPERTY OWNER C LLC
3927112	322126001000027500	TRUE NORTH PROPERTY OWNER C LLC
3927144	322126001000030700	TRUE NORTH PROPERTY OWNER C LLC
3927145	322126001000030800	TRUE NORTH PROPERTY OWNER C LLC
3927147	322126001000031000	TRUE NORTH PROPERTY OWNER C LLC
3927153	322126001000031600	TRUE NORTH PROPERTY OWNER C LLC
3927156	322126001000031900	TRUE NORTH PROPERTY OWNER C LLC
3927158	322126001000032100	TRUE NORTH PROPERTY OWNER C LLC
3927164	322126001000032700	TRUE NORTH PROPERTY OWNER C LLC
3927167	322126001000033000	TRUE NORTH PROPERTY OWNER C LLC
3927168	322126001000033100	TRUE NORTH PROPERTY OWNER C LLC
3927175	322126001000033800	TRUE NORTH PROPERTY OWNER C LLC
3927176	322126001000033900	TRUE NORTH PROPERTY OWNER C LLC

Hills of Minneola
Community Development District

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August 5, 2024

[This is Not a Bill - Do Not Pay]

By US Mail, First Class Delivery

XXX

XXX

XXX

Parcel ID: XXX

Unit Type: XXX

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Daniel Rom
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ParcelId	Name1
322126001600060700	101 HOME MANAGEMENT LLC
322126001100011600	1747645 ONTARIO INC
322126001100011800	1747645 ONTARIO INC
322126001100015400	1747645 ONTARIO INC
322126001100015500	1747645 ONTARIO INC
322126001100015600	1747645 ONTARIO INC
322126002000084200	2067 KEYSTONE PASS BLVD LLC
322126001100023000	6MAP LLC
322126001500073500	A GALINDO BARON LLC
322126001000004100	ABREHAMSEN KYLE T & JENNIFER C AVILES
322126001000037800	ACOSTA CHRISTOPHER A
322126001500074600	ADAMES ELIEZER ET AL
322126001000040700	AHMED ZUHAIR & ONAIZA ALI
322126001000037400	ALEXANDER REVOCABLE LIVING TRUST
322126001100016700	ALFRED-ST LOUIS MARGARET A & JOHN ST LOUIS
322126001100017000	ALICE NENEM REALIZACOES LLC
322126001100017100	ALICE NENEM REALIZACOES LLC
322126001000030400	ALICEA JUAN R & PATRIZIA NIGITO
322126001500047300	ALLEN KAREN A & LAURENCE O
322126001000009900	ALLEN MARLENE
322126001100014900	ALLY MOHAMMED AND SWALEHA KHAN
322126001500068600	ALMONTE RITA V
322126001600064900	ALMONTE-LOPEZ MARIA AND RAMON A PEREYRA
322126001500048800	ALPAGUT SERHAN
322126001000037100	ALUPES SILVEIRA SAULO C & MARILENE DA ROSA
322126001500066000	ALVAREZ RODRIGUEZ CAROLINA S
322126001000036600	ALVES MARCELO & VANESSA L
322126001600043200	ALZIFITE RABIE & SIHAM EL AKLY
322126001000002400	AMRANI MOHSSINE & IMANE TALEB
322126001000028400	AMURAO NICHOLL M & MICHAEL J
322126001100012400	ANDRADE ANDREW C & ISABELLA C
322126001000040100	ANDRADE FERRO RENATA A M
322126001600046800	ANDRADE FERRO SARAH G & GABRIEL FERREIRA BARBOSA
322126001100025700	ANDREWS BASIL N & CLEONE A
322126001000021100	ANDRINO DA CONSEICAO CELIO &
322126001500072400	ANGNICOEMM LLC
322126001100016000	APPELL CHAD G & SHERIDAN N G
322126001500067000	ARAUJO FILHO IRON M
322126001500070500	ARNALDO JOHN N M & GLORILEE O JAVIER
322126001000038900	ARNALDO PAULO R & PATRICIA F C
322126001500045500	ARNOLD FAMILY TRUST
322126001100012200	AROCHOMUNIZ REYNALDO & ARLANE D SANTIAGO MORALES
322126001000031800	ARTEAGA MICHAEL A
322126001600057600	ASEC INVESTMENTS LLC
322126001600057900	ASEC INVESTMENTS LLC
322126001100013300	ASTACIO JENNIFER L
322126001000005900	ATCHLEY JEFFREY K & PATRICIA S
322126002000078800	ATENCIO MARTINEZ FERNANDO & MARIA M MUNOZ SIGALA
322126001100020900	AUD & SONS LLC
322126001100018200	AUGELLI ARACELI G & CLAUDIA
322126001100025800	AUGUSTO ESPOSITO ROBSON M & MILENA MARTINS ESPOSITO
322126001600060800	AZEEZ NICKOLAS A
322126002000077500	BAKER RANCH II LLC
322126001100012000	BALLADARES ARGENIS E D

322126001500065900	BALZA USECHE SHAJIRA M & JOSE R ORTIZ LIZARRAGA
322126001600064300	BARCENILLA CONCEPCION ET AL
322126001000038200	BARCENILLA JUSTIN & ANGELICA VILLENA
322126001000037000	BARCENILLA ROLAND & MARY T BOLTRON
322126001000038700	BARNHILL NEIL & GINA G
322126001100014300	BARROS DE MEGALHAES DE SOUZA FABIANA & JOSE DAMAZIO DE SOUZA JUNIOR
322126001600061200	BARTOSIEWICZ BRENT J
322126001000006600	BASSANT-ALI MARIAN
322126001500067400	BATMUNKH GANBAT
322126001600046700	BAYKAL BELEMIR B
322126001000037900	BEERS MICHAEL B & KIMBERLY R
322126001100012300	BEHLER MARK J
322126001500047000	BELSAN RICHARD E AND ILEIA M MOONEY
322126001000010100	BENSON ALEXIA Z AND ISAAC E CORIANO BERRIOS
322126001000005200	BERTI ARTURO & KATHLEEN BORBELY
322126001500049000	BERTINI MICHAEL F & ELSIE
322126001500071400	BETANCOURT KAREN A
322126001600062200	BHANDARE FAMILY REVOCABLE TRUST
322126001500047600	BHATIA SANJAY G & HEMANTI S
322126001000037300	BOLTON JOHN JR & ALEXANDRA REED
322126001000002100	BOTTOMS JASON R & YADANIS D CURVELO MARQUEZ
322126001100022800	BOUTRIN ALEXIS
322126001000016500	BOX WORLD REDIRECT LLC
322126001100024700	BRAGA ROBSON A & VANESSA G PETROLINI
322126001500059400	BRENNAN KASIE L
322126001100012600	BROWN JOSEPH A & BRITTANY M
322126001000027100	BROWN SHARMILA A S & STANLEY D
322126001100011500	BROWN TASHANYA C & DWAYNE R
322126001500060300	BROWN TAYLOR S & BRITTNEY M SARNELLI
322126001000005500	BTR SCATTERED SITE OWNER 2 LLC
322126001000005800	BTR SCATTERED SITE OWNER 2 LLC
322126001000006100	BTR SCATTERED SITE OWNER 2 LLC
322126001000027800	BTR SCATTERED SITE OWNER 2 LLC
322126001000006500	BUENO RAPHAEL L & FERNANDA QUEIROZ ABREAU BUENO
322126001100023600	BUENO SANTANA JOAO P & DANIELA A DOS REIS SANTANA
322126001100014400	BUENROSTRO JESSICA L & REY R
322126001100025900	BURELLA ASHLEY E & JEFFREY S
322126001500046000	BURGOS MICHAEL J & MICHELLE MARCH
322126001100020000	BURGOS RAQUEL
322126001000034300	C&K AQUISITION LLC
322126001500058200	CABALLERO MARIA M & MARIO
322126001100023400	CABRERA RANALDI TOMAS I
322126001100023200	CALABRESE ANTONIO M & BRUNA G ROCHA
322126001100013200	CAMAIONI DOMINIC R
322126001600050000	CAMMUSO STEPHEN P & STEPHANIE R
322126001000009800	CAMPBELL NATASHA
322126001600062800	CANEVER NADIAK GABRIELA K & CARLOS J NADIAK
322126001000031400	CARAMBOT-GOMEZ ANGEL M & BEATRICE CURBELO
322126001500075100	CARBONELL JENYELLE M ET AL
322126001100015800	CARDENAS GUILLERMO JR & ANGELIK M MUNOZ
322126001500059100	CARDENAS NATALIA AND DESIDERIO O JIMENEZ
322126001000021900	CARMARGO REVOCABLE TRUST
322126001100026300	CARNEIRO BORRA BRUNO &
322126001500070200	CARPENTER MICHAEL G & ANTONETTE M
322126001600060600	CARPENTER ROBERT D III

322126001000001900	CARRIE K STEVENS LIVING TRUST
322126001600063500	CARVALHO JARED R & EDUARDA F DA SILVA
322126002000078900	CARVER MARK A & YUN ZHU
322126001100012100	CASTEEL BROGAN E & WILLIAM B
322126001500066900	CASTRO NINO FRANCY R
322126001500073400	CATALAN KRISTA A AND JAIME L SIMS
322126001000028300	CERRA RICHARD T & DONNA H
322126001600056500	CHAMPAGNE YOUSELINE & RONALD DELLER
322126001600065200	CHANG AFRI S
322126001100026600	CHASE DONNA M
322126001000007400	CHEN JACKSON J M & MIN C PAN
322126001500048300	CHEN QIUPING
322126001500046900	CHEN YU C ET AL
322126001100024100	CHEVALIER CLAUDIA A AND TAYLOR B BRECK
322126001100024800	CHEVALIER MICHELLE K
322126001600042200	CHOUDHRY AMAD J & FARIA BHATTI
322126001500048200	CHURCHILL ANDREA H D
322126001000027600	CLAROS VELASQUEZ MARTHA E & DOUGLAS H DE LA MOTA
322126001000003100	CLIMER CHRISTIAN & BRITTANY M
322126001000005000	COLES ROBYN M & GAVIN J
322126001100012900	COLLADO YNOLANDY ET AL
322126001100019500	COLON CAITLIN A AND CLAYTON J BAREFOOT
322126001000040500	COMBS ROBERT A & CAITLIN A
322126002000078000	COMITRE NETO A & JULIA C AMARAL COMITRE
322126001500067600	CONTRERAS PIRELA ANDREA N AND DIOGENES A CHACON SILVA
322126001000000800	CORREIA SANTOS ALEXANDRE M AND MARIA CORREIA SANTOS
322126001600065300	COSTA NETTO MARCELO J
322126001500044200	COSTA NETTO MARCELO J
322126001100015900	COUTO LAZARO C & ELAINE A B
322126001000006300	COX JASON A & KATHLEEN A
322126001100035500	COZETTI SERIGATTO NATHALIA & WILLIAM W DIAZ ORTEGA
322126001500073900	CRAYNE KALI M
322126001000008600	CRUZ MAFRA DEBORAH & WANRLEY K
322126001500072600	CRUZ MALDONADO HEIDIMAR
322126001000036700	CRUZ ORLANDO D & CINDY S
322126001000014000	CRUZ SHAINA R
322126001100014600	CRUZ VENTURA MADELE & BAYARDO J OLIVARES
322126001000010300	CRUZVAL NATHANIEL
322126001000031300	CUELLAR LEO A & ANGIE D DIAZ
322126001000004500	CURRIE TYLER L AND DAVID W KALINOWSKI
322126001600050600	CZERWINSKI DIANA M & TOMASZ
322126001000005300	D&S EMPIRE PROPERTIES LLC
322126001500066300	DA SILVA DOUGLAS R
322126001500056900	DA SILVA SEABRA MARCELO
322126001100017600	DAL MAS VINICIUS & KAITLYN E BUDDEMEYER
322126001100025300	D'ALCANTARA MIRANDA NETO PEDRO & ALINE LOUREIRO MIRANDA
322126001000029900	DANTES MARTINEZ NICOLE T & DIEGO H MARTINEZ
322126001500068200	DAVID ERIC L & OCTAVIA R
322126001100017300	DAVILA BURGOS REINALDO & VERONICA AVILES RIVERA
322126001100016100	DAVIS CLAYTON E JR & DAHLIA S
322126001000028900	DAVIS MACKENZIE H
322126001000007700	DAVIS STACEY ANN
322126001500070800	DE ANDRADE MARCUS V F & THAIS A N
322126001000038400	DE ASSIS GUELLO GUSTAVO
322126001000028100	DE FARIA WELLINGTON T

322126001500069100	DE FREITAS LOPES CARLOS A & LARA MELO LOPES
322126001500074900	DE JESUS MONTANO HUGO
322126001100035600	DE MELO JUNIOR RICARDO J & MARCIA R SCHULZ
322126001500059900	DE OLIVEIRA ALLISON N & RAMSEY FERNANDEZ
322126001100025100	DE OLIVEIRA CAMARGO JULIANO & ANA H VIEIRA SILVA CAMARGO
322126001500069000	DEL CARMEN AROSEMENA LASSO NURIA
322126001500069500	DEL CARMEN FREIRE MARIA & JHON FREIRE MARULANDA
322126001500069900	DELGADILLO LOUIS & YELENA R M
322126001000029000	DELIA LOUIS ET AL
322126001100011300	DESSELLE JOSEPH P II & DEVIN S
322126001100026000	DIAZ AGUIRRE JUAN J & LINA M ORTIZ PEREIRA
322126001100021000	DICKSON CARISSA E & JOHN R JR
322126001000040300	DIMAUNAHAN RENATO S & GERALDINE S
322126001100023800	DOMINGO NUNEZ DANIEL
322126001600063300	DONO CABARDO ESTELA
322126001000002200	DOOKHIE BALRAM & GEETA
322126001100024400	DORLUS PHILOMENE AND CURTIS LAMB
322126002000078100	DOS REIS MURILLO B & ANDRESSA Z SANDERSON REIS
322126001000021400	DOS SANTOS ANDERSON S H &
322126001500068300	DOS SANTOS BORGES ISRAEL & RAFAELA DE SOUZA BORGES
322126001100035700	DOS SANTOS FABIO O & MONIQUE LIMA E SOUSA
322126001500045200	DOS SANTOS WILSON C
322126001100015700	DUGO INVESTMENTS LLC
322126001000003800	DUNLEY DOLOROUS A
322126001100025500	DUTCHMAN RE HOLDINGS LLC
322126001000033300	E&B DIGRAZIA CORPORATION
322126001600057500	ELKIN COREY M & TORI L
322126001600051400	ENILU LLC
322126001500056700	ERHARDT SEAN K & CHERYL D
322126001500057100	ESCALANTE YORBELY M
322126001100022500	ESTEBAN ZORRILLA R & BONNIE A
322126001000028000	ESTRADA JAMES & NELLY Y DIAZ
322126001100017900	EUSTAQUIO SILVA JUNIOR WILSON & ANTONELLA JALES CARVALHO
322126001500047700	EVELER BRITTANY L
322126001100018000	FAMILIA BRAIDO LLC
322126001000004300	FAZAL ZAMENAH K ET AL
322126001100035400	FELIZ ALEJANDRO B & MELANIE E RODRIGUEZ
322126001000001100	FERMIN ANTONIO N J & AMANDA P G ROA
322126001100019600	FERNANDEZ BRANDEN AND STEPHANIE S RAMOS
322126001500067300	FESMIRE ANDREW S AND LOGAN B SHARPE
322126001100025000	FIGUEIREDO & LIMA INVESTMENTS LLC
322126001000003500	FIGUEIREDO BRUNO & LUCIANA TEXERIA FURTADO FIGUEIREDO
322126001000028500	FIGUEROA GARCIA XIOMARIES ET AL
322126002000077900	FLORES MARIA C C & FREDDY J B MESA
322126001600042700	FLORES TOBAR MARIANA & ZACKARY S RODRIGUE
322126001500073200	FLOWERS STEDMAN H & KARRI C LESLIE
322126001500075300	FOGT TYLER T & BRITTANY S
322126001100023700	FORBES JUNE H
322126001500064000	FOULADI COMRON K AND MIRANDA J COFER
322126001100019200	FRANCA FAMILY LLC
322126001100023100	FRANCA FAMILY LLC
322126001600061300	FRANCIS MEGAN A AND ARTHUR D AMANI DUNK III
322126001500067900	FRANKEL LUCAS A AND JULIE C BENDER
322126001100020800	FROLDI PALOMA E A AND RENATA A M A FERRO
322126001000039400	FULCHER ASHLEY K & JACQUES JR LIFE ESTATE

322126001600061100	FULLADOSA ROSEMARY
322126001100022900	G B CALDAS LLC
322126001500045400	GADE MRUDULA & AKSHAY R KATTA
322126001000032000	GALARZA AMY J AND AMELIA GALARZA
322126001100011900	GALLO JACK & PATRICIA A ALAVA CARRANZA
322126001600061700	GALUSHA JASON R & MEGAN C
322126001000030200	GARAY JOSE L JR & JULIE M
322126001500063900	GARCES HERNANDEZ JAIME A & PAOLA A RIVERA LEAL
322126001500044300	GARCIA GOMES LEONARDO & GEISE A FIGUEIREDO BARBOSA
322126001100014800	GARCIA HECTOR ET AL
322126001000033600	GARCIA MEDINA ERIC & SAMANTHA DEL VALLE RAMIREZ
322126001000009000	GARCIA STEVEN & FOEYSIEN BETANCES
322126001500075400	GARCIA VEGA JUAN J & NERITZA C BARRIOS NAVARRO
322126001500074500	GAVAGNI GINA L
322126001500075900	GAXIOLA CORRINE L
322126001000000600	GEHLHAUSEN LANCE D & TYLER K SMITH
322126001000029300	GEORGE HANNAH AND GARRETT SOEDER
322126001000005100	GEVA SAGI
322126001500045900	GHAI AKASH G & LEAH PERSAUD
322126001500044900	GHATTES MARIO A A
322126001600042300	GIL NATALIE & JASON C JOAQUIN
322126001100017200	GIUGNO ROBERT
322126001600064500	GLJ DREAMS LLC
322126001100036100	GNANASEKAR SUDARVANNAN & SUMATHY
322126001500074400	GODHA ANIRUDH
322126001000000700	GOMES LUIS F S D
322126001100026200	GOMES MONTES RENATO & LUCIA MARCHIONI DA COSTA
322126001500074800	GOMEZ COLMENAREZ HAYDEE K & JHULIO C GIMINEZ PEREZ
322126001000030100	GOMEZ MIGUEL J & LORENA M
322126001500071300	GONZALEZ ARMANY D
322126001000039500	GONZALEZ BENJAMIN G & CLARA E MUNOZ CORTISSOZ
322126001500072900	GOVAERTS JAMI L AND STEVEN E BLANDON
322126001500058400	GRANADILLO ELMIRA L
322126001000000200	GRANO BAKERY LLC
322126001000002300	GRILLASCA ETTIENNE
322126001500058900	GUADARRAMA MONTALVO ZULMARIE
322126001100023300	GUCWA MICHAEL & THERESA
322126001100034900	GUEDES VIEIRA EDVALDO & LUCIANE FERREIRA GUEDES VIEIRA
322126002000078400	GUEVARA ITURBE GLAFIRA M
322126001100025600	GUITON ANTHONY & LOURDES DEL SOCORRO CAEZ SEDANO
322126001000006400	GUTIERREZ MADDIA AMILCAR H
322126001000013900	GUZMAN ROBLES VICTOR A & KAYLA M
322126001500048400	HANSEN CHASE R & REBBECA A
322126001600061600	HANSON ELIENID AND BEN M HELLER
322126001000010400	HAPPY PRO INC LLC
322126001500048500	HARDEK ERIC & TIFFANY A
322126001500070900	HARDY KEVIN L JR
322126001500071700	HASSAN KAMAL & ASHLEY S JALKARAN
322126001600064800	HASSAN SAMANTHA D & ANSAR
322126001000007800	HEIDENREICH FERNANDEZ ANIUSKA & CARLOS E EULACIO ORTEGA
322126001000010200	HENDRICKS ANTHONY M
322126001000022000	HERNANDEZ ANTHONY AND JESSLYN D HERNANDEZ
322126001600043700	HERNANDEZ RAUDEL R
322126001000001700	HIEDA NEWTON K & FERNANDA R GARRUCHO
322126001500066800	HILARIO NANCY

322126001100024200	HILT-MEAD KARA & SEAN M MEAD
322126001100022600	HOSLER MATTHEW J & JENNIFER L
322126001500044100	HOWARD LOVES REAL ESTATE BUSINESS LLC
322126001000007900	HUANG CHENXI & YANAN SUN
322126001000036800	HUBBS MATTHEW D & EMILY D
322126001500046200	HUMSA LLC
322126001500069600	HUNG TELLECHEA MAI L & MIGUEL A ARRIETA DIAS
322126001600049200	HUNTLEY ANDREW A II & AFTON N
322126001500075700	HUNTSMAN RIDGE FLORIDA LLC
322126001000038600	HURLEY THOMAS R & KIMBERLY A
322126001000001400	INVESTMENT CF LLC
322126001000003000	J3A LLC
322126001500073600	J3A LLC
322126001000016400	JAGLAL NYLUPHA ET AL
322126001100019400	JAMES SHERYL A & NORMAN A
322126001000029200	JANEZIC SCOTT L & MARGE
322126001600061900	JCPNL LLC
322126001100019800	JGC EMPREENDIMENTOS LLC
322126001100020100	JOBARAH OMAR A & SAMARA J
322126001000027900	JOHNSON KIERAN A & NICOLE A
322126001000029400	JONES KRISTINA S & PAUL A
322126001000003400	JOSEPH HERLINE
322126001600065800	JOSEPH PASCAL G & CHELSEA R
322126001100011700	JULIAN MARCUS W & CATHERINE M RIVERA
322126001600061800	KACHNYCZ RYAN M & KRISTINA L
322126001500072500	KADRIU FAMILY LIVING TRUST AND GJUNKSHI FAMILY LIVING TRUST
322126001500076200	KADRIU FAMILY LIVING TRUST AND GJUNKSHI FAMILY LIVING TRUST
322126001500060100	KANCLERZ JOSHUA T & GABRIELLA ARGENZIO
322126001100026700	KEETHLER DEVIN J & CASSANDRA L
322126001000040400	KELLER NORMAN & LENKA BRADY
322126001500071100	KHAN HADHESHA ET AL
322126001500075800	KIAMCO MARICOR M & ROY C ZERNA
322126001600042800	KILLORY MICHAEL A & STEPHANIE J
322126001000039700	KINOL DAVID C & KAREN S
322126001100020700	KLEIN JULIE R AND KAITLYN M BERMAN
322126001100025200	LA TOUCHE KARA J & SEAN M
322126002000077000	LAMOUR STANLEY
322126001500047500	LANATI PAUL E AND YVELISSE D C ROSA
322126001500046100	LANKALA RAHUL R
322126001100018100	LANOUE NICHOLAS D & KELSEY A
322126001500045000	LARRANCE MELISSA & KONSTANTIN D
322126001500058600	LAUDINO EDUARDO A & SONIA M POVINHA
322126001600065500	LAUTEN TREVOR A AND TARA L DALY
322126001000033500	LEBRON FLORIDA CORP INC
322126001500066700	LEE JONG W & SARAH M
322126001500075200	LEE KYLE D & NATALIE S
322126001000000300	LEE STEVE J & EURI CHO
322126001000001600	LES JOHN E
322126001000032300	LEWIS RYAN C & RENEE E MOORE
322126001000008700	LEWIS SHAUNE M & NICOLE M
322126001500073000	LI QUAN XIN & JIN LIAN LIN
322126001500059500	LIBERTE ROOSEVELT & FEDIA DERAT-
322126001000032600	LIMA BRUCE J & LAURIE A ROBINSON
322126001100015300	LIU XIAOFAN
322126001500047200	LIU YANSHU & MICHAEL A BENJAMINO

322126001600049500	LMPS LLC
322126001100036000	LOCHOCKI KENNETH J & KRISTINE M
322126001000028700	LOCKHART CHASE A & ALICIA
322126001100023500	LOPES MENDES MATHEUS & ALANA V MELO BAPTISTA
322126001100018400	LOPEZ MARGARITA
322126001000030500	LOPEZ RAFAEL A & HOLLY L
322126002000077400	LOPEZ VICTOR M & YESENIA E
322126001500057000	LORD ERIKA M
322126001100012700	LOVAN SHAWN M & CINDY
322126002000077700	LOW-HAMPSTEAD TRACY
322126001000001000	LUCAS SHANEN D
322126001100012500	LUGO VELEZ LUIS J
322126001100023900	LUH JOEY & AILEEN
322126001100018800	LYONPRIME USA LLC
322126001500068900	MACHADO CABRERA RAFAEL A
322126001000029800	MAHABIR AMRIT M AND ASHLEY L HERNANDEZ GONZALEZ
322126001000013800	MAHADEO DIANA R
322126001100014700	MAKRIS ERICK M & ALYSA
322126001600043100	MALDONADO ALICEA MARYAN & RUBEN ARROYO CRESPO
322126001500060000	MALPARTIDA YVETTE
322126001600064600	MANE OMKAR A & KIRT O
322126001500071200	MANSINGH PAUL D & ALLISON G
322126001000027700	MARTIN MARCOS E & DESIREE M
322126001500073800	MARTINEZ CINDY S
322126001000021300	MARTINEZ JAVIER & JESSICA LOPEZ
322126001000031200	MASWADI MOHAMMAD
322126001000034200	MASWADI MOHAMMED
322126001100034800	MATT JOHN J JR & TERRA N
322126001100024000	MATTHEWS LEMMIE A & LINNA HOMER
322126001500060500	MATTINGLY JENNIFER L & CHRISTOPHER G
322126001500067500	MAVAREZ PORTILLO ELLIS A
322126001600065600	MAXLEO INFORMATIC AND CONSULTING LLC
322126001000014100	MC CLOSKEY LOGAN M & JESSICA R
322126001100035900	MC CULLOCH CLARE AND STEPHEN M FARLEKAS
322126001000021700	MC DONALD ROHAN S & CASANDRA M A
322126001100035100	MC DUFFIE BRANDON L
322126001500048600	MC ELVANAY AIDEN J & LORRAINE M TAYLOR
322126001500066400	MC LAND MEGAN M & SPENSER A
322126001000034000	MC MINN BRICE E & JOCELYN G
322126001100024500	MC NULTY JEFFREY J JR & NICOLE M LOPEZ
322126001000032900	MECB HOLDINGS LLC
322126001600062300	MEDINA ARGUELLES AGELVI R & MARIA A WALDRON DOS SANTOS
322126002000078700	MELENDEZ GERARDO J & MICHELLE A SILVA HERRERA
322126002000079100	MENESES MARILIN R
322126001000005700	MERROW CHLOE A & COLLIN M
322126001500047400	METLER BRIAN & COLLEEN
322126001000030900	MEYERS TRACY A & MALACHI A
322126001100015100	MGA BUSINESS LLC
322126001100019300	MICHELETTO DE ANDRADE INVESTMENTS LLC
322126001600042600	MILOR KARILYN D C & GLADYS MARRERO
322126001600043900	MINEOLLA TEX INVESTMENT LLC
322126001600065100	MINNEOLA HOUSE PERES LLC
322126001600065700	MINNEOLA HOUSE PERES LLC
322126001500058500	MINNEOLA HOUSE PERES LLC
322126001500073300	MOAK MADDISON K ET AL

322126001000002900	MONTAN EDWARD & ONEIDA RAMOS
322126001500045800	MOREIRA DIOGO C & GISELE S REZENDE
322126001000000400	MORENO-CORREA ANDRES F ET AL
322126001100020200	MORGAN FAMILY TRUST
322126002000077100	MORIN DANE A AND HEATHER E SMITH
322126001500069300	MORRIS JAMES F & ANN M
322126001600043600	MOUNIR ALXAN JESSICA S
322126001100017400	MUHVICH JENNIFER L AND TAYLOR C MARTIN
322126001600057400	MUNIZ TELES NATHALIA R
322126001600049900	MUNOZ JOVAN & ANAY
322126001000004600	MURAKAMI FABIO K & CLAUDIA G
322126001600061400	MUSE JONATHAN M & ADRIANNE M
322126001100019700	NAPOLI-WILSON ANDREA I & THURMAN WILSON III
322126001500073700	NARRAPH MICHAEL
322126001100022700	NASCIMENTO FERNANDO A O & MARIA D F O
322126001000040600	NASIR AYAN & ANA Q
322126001100019900	NEISES SHANE R & JACQUELINE J DE SLOOVER
322126001100015200	NELSON REVOCABLE LIVING TRUST ET AL
322126001100018500	NEWELL ROBERT M
322126001600065000	NICHOLAS ERROL I & KIMBERLY TRINIDAD
322126001000001200	NICOLA ABEL J III & LISSETTE DEL CARMEN RODRIGUEZ
322126001500072700	NIEVES SANTIAGO ALEJANDRO A &
322126001100035800	NOEL SAMUEL C AND DEJA I TURNER
322126001000003300	NOGUEIRA NEVES ARTHUR
322126001000009500	NOGUEIRA NEVES ARTHUR
322126001000030000	NOGUEIRA NEVES ARTHUR
322126001000037600	NULL TROY & BRITTANY
322126001600042500	NUNEZ XIOMARA
322126001100017800	NYARIRI FONTANE K & ONASSIS G
322126001500045600	OFFEI FRED & PAMELA O AGYEMAN
322126001500059700	OGDEN CARLYNE J
322126001500074700	OKOLIE ANGLEA C
322126001500063700	OKPE FAMILY IRREVOCABLE TRUST
322126001500075500	OLSON COLE RYAN S & NATALIA SASSO GOMIDE
322126001600062100	OLUBUKOLA OLUFUNMILOLA A
322126001000037200	ORTIZ MARCOS R C
322126001500073100	OSORIO ADRIANA & NOEL A MENDEZ VELAZQUEZ HW
322126001000038500	OSORIO PILAR & ALEX R RUEDA NIETO
322126001500048700	OUR FAMILY NEST LLC
322126001000029500	PALOMO RIDZI
322126001500070300	PANCHAL MEHUL J & CHAITALIBEN
322126002000079000	PANNEFLEK RICARDO J
322126001500074100	PARCELLS BENJAMIN M & SUMMER R
322126002000078200	PAREDES ORTIZ LEONARDO E & INGRID S SANTIAGO LINARES
322126001000002600	PARKS GARRETT N & JESSICA A SPAYD
322126001000039900	PATEL KETAN & NEETA
322126001000027300	PATEL UJJAVALKUMAR & NEELAM U PATEL
322126001500045300	PATEL VRAJESH ET AL
322126001500060200	PAUAPIC LLC
322126001000031500	PAUL R WHEELER TRUST AND
322126001000002800	PAWLOWSKI AUSTIN D & SIERRA N PERAMBO
322126001000004400	PEGASUS REVOCABLE TRUST
322126001500068800	PENA HINOJOSA JUAN A & NERY M W DOS SANTOS
322126001500069800	PENA HINOJOSA JUAN M & MARIA E W DOS SANTOS
322126001600057700	PENAFIEL SANTOS VIVIEN I & JOSE A MARIN ALCIVAR

322126001100035000	PEREIRA DEZEN CARLOS E & PALOMA E
322126001500059800	PEREZ ANA R
322126001500067200	PEREZ MARIA G & LUIS R DOMINGUEZ PAEZ
322126001600049600	PEREZ ZULEMA & ISAAC A
322126001100022200	PEREZ-TAVERAS JENNIFER M & KELVIN
322126001100020600	PETERS SANDRA J & MICHAEL S
322126001500047900	PFISTER AMY & FREDRICK
322126001000010000	PHELAN DANIEL A ET AL
322126001000034400	PIGARI RICARDO F & AMANDA S
322126001100026800	PONTINHA LEITE GUSTAVO C & GABRIELA R D O
322126001000030300	PORCELLA MICHAEL F
322126001500069200	PORTILLO ALVAREZ CLAUDIO A ET AL
322126001500075000	PORTO LUCAS C C & ASHLEY
322126001500068100	POWELL ERIC B JR
322126001500070600	POWERS JUSTIN T AND MEGAN LEE WHEELER
322126001000038800	PURDIN RIHANA D & CHRISTIAN
322126001000021600	PWADEFLO LLC
322126001000006200	RAINER JUSTIN C & ELIZABETH B
322126001600063600	RAMA CHRISTINE A
322126001600042400	RAMJITSINGH GEROL AND ASHLEY SAWH
322126001000036400	RAMLOCHAN VASHIE
322126001500067800	RAMOS HERNANDEZ ROBER & ROSANA D V SOTILLO MARTINEZ
322126001600043300	RAMOS RIVERA CAMILLE L
322126001000004900	RAMOTAR RAGENDRA & KHEMAWATTEE
322126001000037700	RAMPAT JONATHAN & JESSICA RAMDASS
322126001100024900	RAMSEY RENEE L
322126001000004200	RAVIOTTA ALLISON M & TODD C HENGGE
322126001000038300	REGEHR CALEB L & BERKLEY A
322126001000030600	REID CHARLIE E JR & RINNELLE M
322126001000004700	REN YANG & AMING LI
322126001100013000	REPLOGLE JEFFREY & KELLEY L
322126001600062600	RIBEIRO LUCIANE T & ENIS M
322126001000039100	RICE EDWARD J & BONITA L LIFE ESTATE
322126001500044600	RICHARD VANCE KANEHL TRAD IRA AND RICHARD VANCE KANEHEL ROTH IRA
322126001500048000	RIELLO GOMES CAINAN B AND IRANI RIELLO GOMES
322126001600049400	RINALDI MARCO & DAIANE F L DE OLIVEIRA DIMAS
322126001000033700	RIVERA ACEVEDO II CARLOS A & MELISSA CRUZ PEREZ
322126001500072000	RIVERA AISHA B & JOSUE I HERERA CASTILLO
322126001600060900	RIZZA BREMO RAFAEL M & SANDRA C HERNANDEZ HERNANDEZ
322126001500070000	ROCHA CESAR A & LERIDA E CAMACARO SIERRA
322126001000032500	ROCHA LIMA MARCELO A & CRISTIANE C S
322126001500074000	RODAK PATRICK
322126001100019000	RODRIGUES JOAO P ET AL
322126001500071900	RODRIGUEZ CABRERA JOSE L & ELIZABETH
322126001100025400	RODRIGUEZ CARLOS A & JENNIFFER FRANQUI
322126001500069400	RODRIGUEZ MATOS ELLIOT A & CLARA L RODRIGUEZ
322126001500071500	RODRIGUEZ SOTO ISRAEL J AND REYMAR L SUAREZ TORREALBA
322126001000039600	ROHRABAUGH THOMAS N & KATHLEEN A
322126001000013700	ROMAINE MATTHEW J & BRITTNEY N
322126001600062000	ROMAN VIANNY C AND CHRISTIAN D SANTAMARIA
322126001500069700	ROMERO AGUILLON YAMUNA B
322126001100013100	ROMERO AMARO JUAN P & CAREN C MONTERO PINA
322126001600058000	ROMERO AMARO JUAN P & CAREN C MONTERO PINA
322126001000039300	ROMERO RABELLO ANA L & LUCAS N ROBELLO
322126001600043400	ROSARIO GABRIELLA I & JESUS J SANTANA LEBRON

322126001500068000	ROSARIO SANCHEZ VICTOR A ET AL
322126001000001300	ROSAS ADRIENNE & KRISTOPHER
322126001500045700	ROUHIER JEFFREY C & TAE E K
322126001600064400	ROXAS JIREH V
322126001100019100	RUNYON KYLE Z & AMANDA G OLIVERI
322126001600065400	RUSHING KRISTIN A & JOHN R
322126001600049100	SAAB ANDREW P AND SAVANNAH IRVIN
322126001500068700	SAING CHANTEVY & CHHUNLENG HUORTH
322126001500067700	SALAIMEH AMIR M AND ELISE V WILSON
322126001600043800	SAMIR HANNA DANY E
322126001000021500	SANCHEZ CABRERA LUIS G AND EVELYN J CABRERA ALVAREZ
322126001600064700	SANTIAGO GUTIERREZ KRISTHIAN J AND NATALIE M R NORAT
322126001000029600	SANTIAGO NELSON L & AIDA I
322126001500075600	SANTOS DE OLIVEIRA HYADENEIA
322126001100014200	SANTOS GERALDO & ARIANE C DE SOUZA DOS SANTOS
322126001100018900	SANTOS JORDAN
322126001000003600	SANTOS OLIVEIRA NEILSON
322126001600058100	SANTOS VALENTINE DOEL
322126001500047800	SANTOS XIMENES VANDERSON
322126001000003200	SARGENT MICHELLE M & PHILLIP P
322126001500076000	SCHEETZ BRANDON W
322126001600049300	SCHIESSER JOHNPATRICK E & MARYBETH R
322126001500072800	SCHRAUBEN TYLER D & PAULINA M
322126001000028800	SCHULTZ SAMANTHA S
322126001600049700	SCHULTZ SHAWNA N
322126001100014500	SCHWENKE THOMAS H AND ALBERT ACHWENKE
322126001500070700	SEALE COLIN E & BEVERLY BROUGHTON
322126001100020300	SENA FERNANDA M
322126001500059600	SERRANO TORRES JUMARIE
322126001000007200	SFR FUND VI BORROWER LLC
322126001000009400	SFR FUND VI BORROWER LLC
322126001000032200	SFR FUND VI BORROWER LLC
322126001000032400	SFR FUND VI BORROWER LLC
322126001000033400	SFR FUND VI BORROWER LLC
322126001000034100	SFR FUND VI BORROWER LLC
322126001000034500	SFR FUND VI BORROWER LLC
322126001000040200	SGUARIO CLAYTON
322126001500057200	SHEGELSKI WILLIAM R AND KATHERINE E STREIT
322126001500071600	SIEVERS THOMAS K B
322126001500071000	SIMMS SHAWN J
322126001600046300	SIMPSON DAVID L JR
322126001100020400	SIMPSON RYAN C & SAMANTHA L
322126001100022300	SINGH RAVI AND VICTORIA V DAT
322126002000079600	SINGH SHRIMATI ET AL
322126001000003900	SINGLETON TYLER A & CAITLIN M
322126001100035300	SIQUEIRA LUCAS & MICHELE TAMBERLINI
322126001600062700	SLEETER DANIELA A & JACOB G
322126001000027000	SMILE COLLECTION RENTAL LLC
322126001100011400	SMITH GREGORY L II & MEGAN C
322126001000005400	SMITH LAWRENCE N JR & JILL M
322126001500068400	SOCATELLI PAULO & AMANDA
322126002000084100	SODHI ANUPREET & RAVIPAL S SOIN
322126002000078300	SOLIS PARRAGA OMAR E & SABRINA D C RAMIREZ BELTRAN
322126001000031100	SOLOMON MATTHEW S AND JULIE M GOLDSTEIN
322126001000040000	SOMANI JITENDRA & MANJULATHA LNU

322126001500071800	SOTO DANIEL
322126001500044400	SOUZA HELOISA C & VITOR SILVA NEVES
322126001100024600	SPACCACERRI LLC
322126001500048100	SPICER MICHAEL
322126001000029100	STANFORD TAYLOR C & RILEY R WILLIAMS
322126001000028200	STANIC ANA K AND JESSE B LITLE
322126001000029700	STEEN MICHELLE L
322126001500064100	SUAREZ GALINDO CESAR A & DAYLED ALBANIA COLINA DE SUAREZ
322126001500056800	SUAREZ ROMANO RAFAEL A & ENGELBERTH J DELGADO RIVAS
322126001500044500	SVITZ ANITA & ROBERT A LAMONT
322126001000033200	SWINBURNE SCOTT M & ALICIA
322126001100024300	SWOPE MICHAEL D & FANIEL Y VILLORIA OROPEZA
322126001000037500	SYLVANOVICH CHRISTOPHER
322126001600043000	TAM SIUKI & CHIA C YEN
322126001000013600	TEETERS WILLIAM S
322126001500066200	TENNANCOUR SAMUEL G & JESSICA L
322126001600043500	TERRY ADAM K
322126001000039000	TERRY WENDY Y & CHRISTOPHER B
322126001000031700	TESSITORE DAVID L & TANIA
322126001000038000	THAYER JEROD W & ANDREA E LIFE ESTATE
322126002000079500	THOMAS KIRT R & ELIZABETH A
322126001500066100	THOMPSON HAKEEM A & SHREEMATIE D
322126001500074200	THOMPSON RAQUEL & HERBERT
322126001600061000	TINGO ERJOL & DENISSE
322126001100026100	TOKA PARTICIPATIONS LLC
322126001500076100	TORRES ADLIN
322126001500044000	TORRES RAMON A & ANDREW P HALLIWELL
322126002000077600	TORRES RODRIGUEZ RAMON & CYNTHIA CORRETJER RODRIGUEZ
322126001500058700	TORRES SACHA & JULIO C T CABECEIRO
322126001000000900	TRINIDAD ALICEA EMMANUEL & TAMAR ALICEA ROSARIO
322126001000002700	TUYN CLARISSA A
322126001000002000	URENA FERNANDO AND MARIALBY A TERRENZIO ROJAS
322126001500044700	VAILOCES LOUIE L AND ANAHI RAMIREZ
322126001100016800	VALENTINO CAROLINE & DIEGO D DE SOUSA TENORIO
322126001000004000	VALLE-VALENTIN MANUEL & DORA VALLE
322126001000001500	VAN MARTER ZACHARIE P
322126001100022100	VAN NESSE RODNEY R
322126001100035200	VARGAS JOHMI A ET AL
322126001500070100	VARMA SORODJENIE
322126001500074300	VASHISTH AMIT K & SEEMA SHARMA
322126001000027200	VASQUEZ LOPEZ LEOMAR & JESSICA S BAZ
322126001100011200	VASSILIO-DIAZ DONNA M & NELSON DIAZ
322126001500048900	VATANSEVER JANET
322126001500063800	VELARDI KYLE C & KELSEY M
322126001500060400	VELASQUEZ HECTOR G & ANA ESTELLER
322126001600063400	VELEZ SANTIAGO & CATALINA P
322126001600042900	VERRY JENNIFER A AND JASON D CALLAHAN
322126001000036900	VICK LINDA LIFE ESTATE
322126001000004800	VIERBICKAS VICTOR V III & DANIELLE M
322126001500058300	VILLALOBOS VILLASMIL HUMBERTO A & CINDY G RAMIREZ URDANETA
322126001600050500	VILLAMARIN ISON MIAFLOR & CHRISTOPHER J PEREZ ISON
322126001000032800	VM FAMILY INVESTMENTS LLC
322126001100026400	VOLPE JOSEPH M & CASEY A
322126001100017500	WAGNER ANALIO FAMILY LLC
322126001600057300	WAGNER SONNIA G

322126001600062400	WAINSCOTT JESSICA L & LUCAS M
322126001000039200	WALDMAN ABIGAIL & CHRISTOPHER M
322126001500068500	WANG TEON M & AIMEE WONG
322126001500066600	WANG YUFENG ET AL
322126001000034600	WASHINGTON CHIE M & CLARENCE D
322126001000005600	WAY DEREK I & DANIELLE S
322126001500067100	WEBSTER AUSTIN M & KIOMI B
322126001100018700	WEISS GEORGE H & ADA
322126001000003700	WENG QIQUAN
322126001000038100	WHEELER VICTORIA L & KYLE H
322126001600064200	WHITE NEDRA R
322126001000009600	WILLIAMS SAMUEL A
322126002000079700	WILLIAMS TYLER L
322126001100018300	WILLOW INVESTMENTS EXCELLENCE LLC
322126001000000500	WILSON DONALD G JR ET AL
322126001000028600	WISDOM RODERICK O JR & ERICA VARGAS WISDOM
322126001500047100	WOOD DAVID V
322126001100018600	WOOD ZACHARY F & MEGAN M
322126001100020500	WRIGHT NICHOLAS B R
322126001000001800	WRIGHT TERICK L & ANGELEA
322126001500070400	YAFFE MARC D & KAREN L
322126001000039800	YANG JING AND ZEAN XU
322126001000002500	YANT NICHOLAS M
322126001100015000	YASSIN ALEEFA & DORSON MARCELIN
322126001500044800	YEH VIVIEN W
322126002000079900	YILMAZ HASAN K & LEIDY Y GOMEZ ACOSTA
322126001100026500	YORK SARAH E AND JOSHUA R FRIEDRICH
322126001100017700	YORKE KENDALL
322126001100012800	YU FANG
322126001000021200	ZADROVICZ WILLIAM J & CASSANDRA D
322126001000021800	ZAMBITO SAMUEL J & GAYLE M
322126001500066500	ZERPA PEREZ OLIVIER G & VERONICA C AYALA DE ZARPA
322126002000077800	ZFOUNDER ORGANIZATION INC
322126001000034700	ZHU-CHI MARIO W & NIANYU YE
322126001600057800	ZIMMERMAN DEBRA T & JEFFREY A
322126001500045100	ZINNATOVA ELVIRA
322126001600061500	ZORRILLA STEPHEN M & AMY R

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

8C

RESOLUTION 2024-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HILLS OF MINNEOLA COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Hills of Minneola Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

WHEREAS, the District is located in the City of Minneola, Lake County, Florida (“**County**”);

WHEREAS, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for fiscal year 2024-2025 attached hereto as **Exhibit A** (“**FY 2024-2025 Budget**”) and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2024-2025 Budget;

WHEREAS, the provision of the activities described in the FY 2024-2025 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector (“**Uniform Method**”) pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser (“**Property Appraiser**”) and County Tax Collector (“**Tax Collector**”) to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel’s portion of the FY 2024-2025 Budget (“**O&M Assessments**”);

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments (“**Debt Assessments**”) in the amounts shown in the FY 2024-2025 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference (“**Assessment Roll**”);

WHEREAS, it is in the best interests of the District to certify a portion of the Assessment Roll on the parcels designated in the Assessment Roll to the Tax Collector pursuant to the Uniform Method and to directly collect a portion of the Assessment Roll on the parcels designated in the Assessment Roll through the direct collection method pursuant to Chapter 190, Florida Statutes; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2024-2025 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2024-2025 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2024-2025 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

- a. **Uniform Method for certain Debt Assessments and certain O&M Assessments.** The collection of the Debt Assessments and O&M Assessments on certain lands designated for collection using the Uniform Method as described in the Assessment Roll, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- b. **Direct Bill for Certain Debt Assessments.**
 - i. The Debt Assessments on undeveloped and unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in the Assessment Roll.
 - ii. Debt Assessments directly collected by the District are due in full on December 1, 2024; provided, however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule:

1. 50% due no later than December 1, 2024
 2. 25% due no later than February 1, 2025
 3. 25% due no later than May 1, 2025
- iii. In the event that a Debt Assessment payment is not made in accordance with the schedule stated above, the whole Debt Assessment – including any remaining partial or deferred payments for Fiscal Year 2024-2025 as well as any future installments of the Debt Assessment – shall immediately become due and payable. Such Debt Assessment shall accrue interest (at the applicable rate of any bonds or other debt instruments secured by the Debt Assessment), statutory penalties in the amount of 1% per month, and all costs of collection and enforcement. Such Debt Assessment shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement.
 - iv. In the event a Debt Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

c. **Direct Bill for Certain O&M Assessments.**

- i. The O&M Assessments on certain lands (as designated for direct collection in the Assessment Roll) will be collected directly by the District in accordance with Florida law, as set forth in the Assessment Roll.
- ii. O&M Assessments directly collected by the District are due in full on December 1, 2024; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule:
 1. 50% due no later than December 1, 2024
 2. 25% due no later than February 1, 2025
 3. 25% due no later than April 1, 2025
- iii. In the event that an O&M Assessment payment is not made in accordance with the schedule stated above, the whole O&M Assessment may immediately become due and payable. Such O&M Assessment shall accrue statutory penalties in the amount of 1% per month and all costs of collection and enforcement. Such O&M Assessment shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties and costs of collection and enforcement.

- d. **Future Collection Methods.** The decision to collect special 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.

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

Section 5. Assessment Roll Amendment. 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. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on September 23, 2024.

Attested By:

**Hills of Minneola
Community Development District**

Print Name: _____
Secretary/Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: FY 2024-2025 Budget

Exhibit A: FY 2024-2025 Budget

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

9A



2024 Landscape Maintenance Services

Proposal #3584

Date: 6/25/2024

Property: Minneola Hills Community Development District
1411 Sunset Crest Way
Minneola, FL 34715

Contact: Kristen Thomas
Wrathell, Hunt and Associates
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

Fixed Payment Services

Description of Services	Annual Cost
Lawn Mowing Services	
Primary Area Mow	\$8,381.10
Secondary Area Mow (Retention/Easements)	\$5,988.90
Bed Maintenance Services	
Monthly Plant Bed Maintenance	\$3,583.68
Tree Limb Elevation	\$261.23
Turf Fertilizer & Pest Control Service	
Turf Granular Fertilizer, Insecticide, Fungicide Application	\$562.80
Turf Liquid Fertilizer, Insecticide, Fungicide Application	\$966.28
Preventative Insecticide Application	\$158.90
Bed Granular Fertilizer, Insecticide, Fungicide Application	\$362.84
Bed Liquid Fertilizer, Insecticide, Fungicide Application	\$625.12
Bed Pre-emergent Application	\$387.45
Irrigation Management Service	
Monthly Irrigation System Check	\$925.92
Annual Maintenance Price	
	\$22,204.22

Optional Services

Initial next to optional services you would like added to your contract.	Annual Cost
☐ Mulch Installation	\$52.00
☐ Palm Prune Service	\$0.00

Payment Schedule

Schedule	Price	Sales Tax	Total Price
July	\$1,850.00	\$0.00	\$1,850.00
August	\$1,850.00	\$0.00	\$1,850.00
September	\$1,850.00	\$0.00	\$1,850.00
October	\$1,850.00	\$0.00	\$1,850.00
November	\$1,850.00	\$0.00	\$1,850.00
December	\$1,850.00	\$0.00	\$1,850.00
January	\$1,850.00	\$0.00	\$1,850.00
February	\$1,850.00	\$0.00	\$1,850.00
March	\$1,850.00	\$0.00	\$1,850.00
April	\$1,850.00	\$0.00	\$1,850.00
May	\$1,850.00	\$0.00	\$1,850.00
June	\$1,850.00	\$0.00	\$1,850.00
	\$22,200.00	\$0.00	\$22,200.00

By	Nathanael White
Date	6/25/2024
	Contours Landscape Solution

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

9B



Excellence
IN COMMERCIAL LANDSCAPING



Landscape Maintenance Services Proposal
prepared for

HILLS OF MINNEOLA CDD - DEL WEBB MINNEOLA PHASE 1



Kristen Thomas
District Manager
Wrathell, Hunt, and Associates, LLC

June 10, 2024

Kristen Thomas
District Manager

Hills of Minneola CDD
Wrathell, Hunt, and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

Re: Landscape Maintenance Services Proposal for **Hills of Minneola CDD - Del Webb Minneola Phase 1**

Thank you for considering a partnership with **Yellowstone Landscape** as your landscape maintenance service provider. Our proposal has been created to address the specific needs and expectations you have expressed for **Hills of Minneola CDD - Del Webb Minneola Phase 1**. We call this your Plan for Success because our integrated service plan has been designed to give you a landscape that you can be proud of.

Within your Plan for Success please make special note of the following sections:

- **Startup Plan:** This section discusses our transition plan and the actions we will take in the first 30, 60, and 90 days of service to improve both your specific areas of concern and your landscape's overall appearance. Due to the current conditions of your property, a one time clean-up will be necessary to bring the property back up to maintainable standards.
- **Scope of Services Summary:** This section outlines your scope of work outlined in your request for proposal.
- **Your Investments:** Pricing for the services we'll provide to your property and a draft of our landscape maintenance agreement.

If you have any questions after reviewing our proposal, please contact me at any time. I welcome the opportunity to provide you any further details about our firm's commitment to delivering a landscape that you will be proud of.

Sincerely,
Kyle Nursey
Yellowstone Landscape

knursey@yellowstonelandscape.com

OUR STARTUP PLAN

This checklist is provided as an outline of the initial tasks that our Landscape Maintenance teams will perform as we begin serving your property. **Together, we will check off the tasks as they are completed over the first 30, 60, and 90 days** of service, as a way for you to measure our team's performance.

FIRST 30 DAYS

- ☐ Meet with Property Manager to review 30 – 60 – 90 Day Plan
- ☐ Discuss with Property Manager our “Approach to Services” and “Service Map”
- ☐ Complete an irrigation audit of the entire system
- ☐ Present irrigation deficiencies with plan for corrections
- ☐ Begin maintenance – mowing, trimming, cutbacks, blowing and edging
- ☐ Spend significant amount of time cleaning up the areas that have been neglected (weeding beds and entrance features and detail work)
- ☐ Spot treat weeds in turf areas to be reclaimed
- ☐ Discuss options for turf areas beyond reclamation
- ☐ Continue weed control in planting beds
- ☐ Begin bed separation trimming in all planting beds
- ☐ Apply fertilizer to struggling shrubs and trees throughout the property
- ☐ Begin insect and disease diagnosis on all plant material if applicable
- ☐ Discuss removing severely declining plant material
- ☐ Prepare proposals for replacing missing and dead shrub material throughout property
- ☐ Perform first turf fertilizer application
- ☐ Walk Property with Property Manager to identify other areas of concern

DAYS 30-60

- ☐ Walk property with Property Manager to evaluate improvements
- ☐ Evaluate our "Approach to Services" and make any necessary adjustments
- ☐ Continue irrigation maintenance and inspections
- ☐ Continue routine maintenance – mowing, trimming, blowing and edging
- ☐ Continue bed separation in all planting beds
- ☐ Retreat turf weeds
- ☐ Continue weed control applications throughout property
- ☐ Monitor and diagnose insect and disease problems in plant material throughout property and come up with a treatment plan
- ☐ Discuss options to improve "curb appeal" in high profile areas



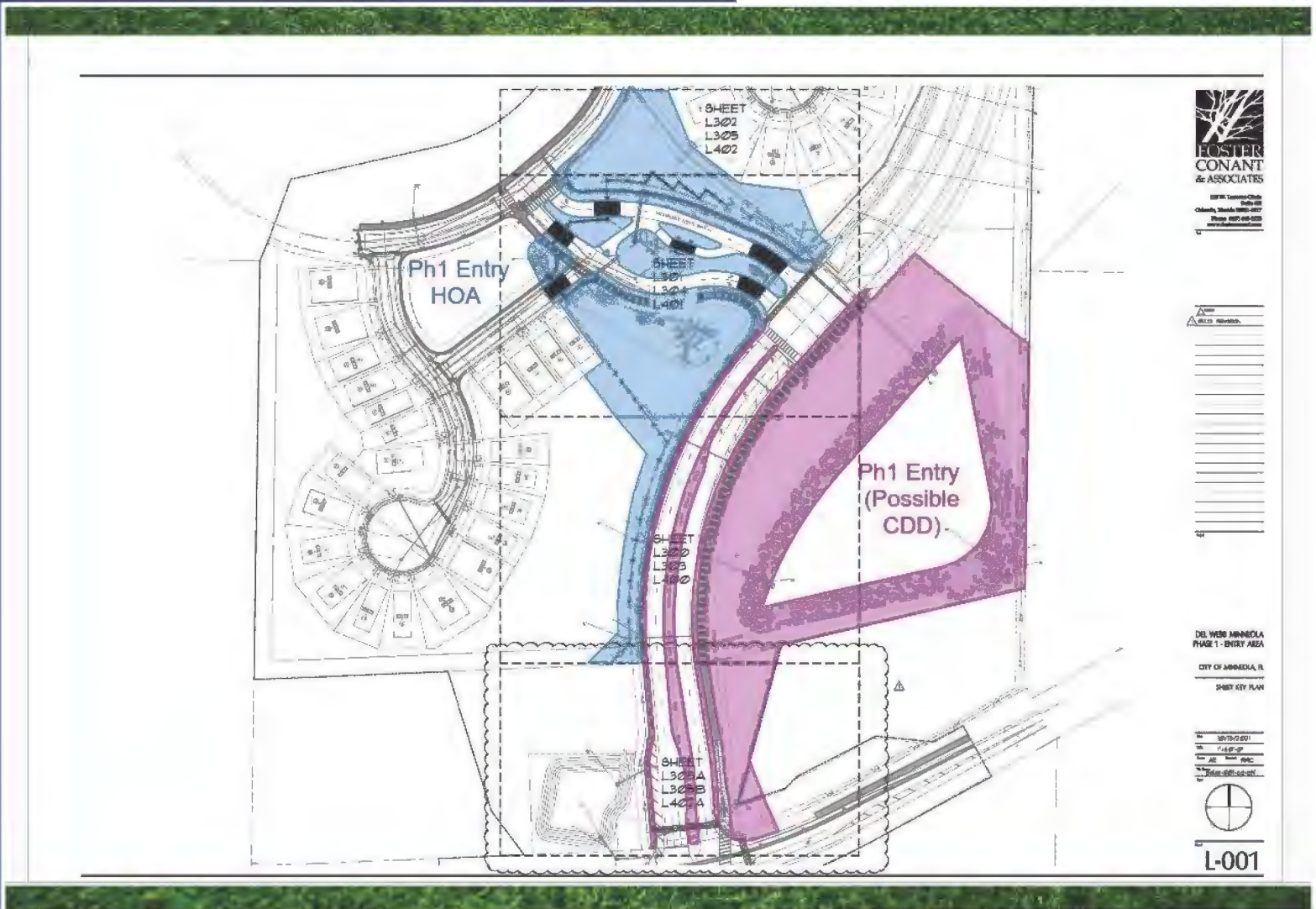
DAYS 60-90

- ☐ Walk property with Property Manager to evaluate improvements
- ☐ Assess results from actions taken in 30 day and 60 day plans
- ☐ Continue irrigation maintenance/inspections
- ☐ Continue turf weed applications as needed
- ☐ Continue weed control applications throughout property
- ☐ Treat any insect or disease issues diagnosed in plants or trees, upon approval
- ☐ Continue routine maintenance – mowing, trimming, blowing and edging



SERVICE MAP

The image below depicts the boundaries of the serviceable areas of your landscape as understood for the purposes of developing this proposal.



SERVICE MAP

The image below depicts the boundaries of the serviceable areas of your landscape as understood for the purposes of developing this proposal.



Yellowstone Landscape

Hills of Minneola CDD - Del Webb Entry

Property Address: 1411 Sunset Crst Wy, Minneola, FL 34715, USA

Customer Name: Hills of Minneola Entry



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Page 1 of 1

EXHIBIT "A"

SCOPE OF SERVICES

SCOPE OF SERVICES

PART 1

GENERAL LANDSCAPE MAINTENANCE

1) MOWING – All grass areas will be mowed on the following schedule:

MARCH 1 – NOVEMBER 1 – Once a week

NOVEMBER 1 – MARCH 1 – Once every two weeks

This schedule estimates that there will be between 41 – 45 cuts annually based on standard growing periods in Florida, however, requires a minimum of 52 visits (weekly) to perform those duties, other than mowing, that cannot remain unattended for two weeks. (i.e., weed control, selective mowing, debris clearing, and general detailing of property, etc.) Notwithstanding the above, at no time will the grass (or weeds within turf) be allowed to grow beyond a maximum height of five (5) inches. Each mowing should leave the St. Augustine & Bahia grass at a height of three and one half (3 1/2) to four (4) inches, Celebration Bermuda at a height of three quarter (3/4) to one and one quarter (1 1/4) inches & Zoysia at a height of one (1) to one and one half (1 1/2) inches. Rotary Mowers are preferred for heights above one (1) inch. Do not remove more than 1/3 of the height of the leaf blade at any one mowing. All blades shall be kept sharp at all times to provide a high-quality cut and to minimize disease. The DISTRICT requires mowers to be equipped with a mulching type deck. Clippings may be left on the lawn as long as no readily visible clumps remain on the grass after mowing. Otherwise, large clumps of clippings MUST either be collected and removed by the CONTRACTOR OR be left to dry out on the lawn for no more than one day and then re-distributed across the lawn. The mulching kit must be left in the “closed” position at all times, specifically when mowing pond banks and all parks. Additionally, when mowing pond banks, mowers must be used in a counter clockwise direction. This is to re-introduce nutrients in the clippings back into the soil system. In case of fungal disease outbreaks, the clippings will be collected until the disease is under control. Contractor will be responsible for line-trimming these areas during each and every mow event. Contractor is to include in his proposal, any and all necessary equipment, protective clothing or any other gear necessary for crews to perform this work. No “extras” will be billed to the District. The CONTRACTOR shall restore any noticeable damage caused by the CONTRACTOR’S mowing equipment within twenty-four hours from the time the damage is caused at his sole cost and expense. Contractor shall be responsible for training all its personnel in the technical aspects of the District’s Landscape Maintenance Program and general horticultural practices. This training will also include wetland species identification as it relates to lake banks & wetland areas. The Contractor shall be held responsible for all damage to wetlands, littoral shelves, mitigation areas and uplands due to mowing/fertilizing, etc. Weekend work is permitted when necessary, upon prior approval.

Pond Mowing - All ponds identified as such on the overall Maintenance Exhibit shall be mowed incorporating the same mowing schedule as the common areas stated above. Line trimming at Bridge entrances water’s edge, control structures, mitered end sections and any other storm water structures shall occur each and every time the pond is mowed. Each mowing shall leave the grass at a height of four (4) to four and one half (4 1/2) inches. This is slightly higher than the mow height in common area Bahia plantings in flatter areas to minimize pond bank erosion. Pond banks will be mowed and trimmed to water’s edge. Careful attention must be paid to mower height on pond banks so as not to scalp at the crest of the lake bank and increase the chances for pond bank erosion. Also, when line trimming to water’s edge, Contractor shall be extremely careful not to scalp at the water’s edge also increasing chances of pond bank erosion. Line trimming height shall be the same as mowing height (if not slightly higher). Contractor shall be careful to keep trimmings from entering water. Excessive clippings shall be hand removed. Mowers must blow all clippings away from pond

banks. It is understood that trash debris of any kind and other debris within arm's reach of water's edge shall be removed & disposed of by Contractor during every normal service event.

2) EDGING AND TRIMMING – All hard-edged areas (curbs, sidewalks, bike paths, trails, etc.) shall be vertically edged at each and every mowing event and soft-edged areas (tree rings, shrub and groundcover bed lines) shall be edged a minimum of every other week. All edging shall be performed to the sole satisfaction of the DISTRICT. Chemical edging shall not be permitted anywhere on property.

AT NO TIME SHALL LAWN BE ALLOWED TO GROW IN AN UNSIGHTLY MANNER. SHOULD THIS OCCUR, CONTRACTOR AGREES TO CORRECT WITHIN TWENTY-FOUR HOURS OF NOTICE BY DISTRICT. CONTRACTOR SHALL COMPLETE ALL LAWN MAINTENANCE ACTIVITIES (MOWING, EDGING, LINE TRIMMING, BLOWING OFF SIDEWALKS, DRIVEWAYS, CURB & GUTTERS, ETC.) IN RELATIVELY SMALL, MANAGEABLE SECTIONS. CONTRACTOR IS NOT TO LEAVE GRASS CLIPPINGS, TRIMMED WEEDS, TURF, DIRT OR DEBRIS ON ANY SURFACES FOR MORE THAN TWO HOURS. PARK SITES, CLUBHOUSES, PARKING LOTS AND ALL OTHER HIGH TRAFFIC AMENITIES ON THE PROPERTY SHALL BE CLEANED UP IMMEDIATELY AFTER MOWING AND EDGING TAKES PLACE. IF A MOWING EVENT IS MISSED, EVERY EFFORT SHALL BE MADE TO PERFORM THE MOWING SERVICE THE SAME WEEK (INCLUDING SATURDAYS WITH PRIOR APPROVAL). IF THIS IS NOT POSSIBLE, THE CONTRACTOR SHALL PROVIDE THE DISTRICT A CREDIT FOR FUTURE SERVICES OR ADD A MOWING EVENT TO BE PROVIDED AT A LATER DATE. THE DISTRICT SHALL DETERMINE WHETHER THE CREDIT OR EXTRA MOWING SHALL BE USED.

3) TREE AND SHRUB CARE – All deciduous trees shall be pruned when dormant to ensure proper uniform growth. All evergreen trees shall be pruned in the early summer and fall to ensure proper growth and proper head shape. Sucker growth at the base of the trees shall be removed by hand continuously throughout the year. Aesthetic pruning shall consist of the removal of dead and/or broken branches as often as necessary to have trees appear neat at all times. Branches will be pruned just outside the branch collar. Contractor is responsible for the removal of all branches and limbs up to a 4" diameter and up to a 15' height to keep them from encroaching onto buildings (including roofs), signage structures, play structures, fences & walls, as well as pruned to prevent street lights and traffic signage from being blocked. Additionally, trees shall be pruned over sidewalks, nature trails, parking lots and roadways so as not to interfere with pedestrians or cars. (This is to include maintaining at all times a minimum of seven to fifteen (7-15) feet of clearance under all limbs depending on location and species of tree but shall vary according to DOT specs.) All moss hanging from trees (as well as all ball moss) shall be removed up to a height of 15' from all trees on an as-needed basis. However, during the dormant season, ALL Crape Myrtles shall have ALL mosses removed from the entire tree regardless of height. Crape Myrtles are not to be "hat racked" at any time. Pencil pruning is the preferred method of Crape Myrtle pruning and should be performed after threat of frost has passed. The initial removal of all Spanish and Ball Mosses shall be completed within ninety (90) days of contract commencement.

All shrubs will be pruned as necessary to retain an attractive shape and fullness, removing broken or dead limbs as necessary to provide a neat and clean appearance. Shrubs shall not be clipped into balled or boxed forms unless such forms are required by design. Shrubs shall be pruned in accordance with the intended function of the plant in its present location. Flowering shrubs shall be pruned immediately after the blossoms have cured with top pruning restricted to shaping the terminal growth. All pruning shall be done with horticultural skill and knowledge to maintain an overall acceptable appearance consistent with the current aesthetics. The Contractor agrees that pruning is an art that must be done under the supervision of a highly trained foreman and shall make provisions for such supervision. Individual plants pruned into rounded balls or unnatural shapes will not be allowed. Contractor shall sterilize all pruning equipment prior to pruning the next shrub grouping; particularly when fungal diseases are known to be present. All clippings and debris from pruning will be carted away at the time pruning takes place. It is of utmost importance that all plant material within clear site lines and visibility triangles at roadway intersections and medians is maintained at or below

the required heights. It is the Contractor's responsibility to bring to the attention of the District all areas that are not in compliance. If pruning will bring the area into compliance, then the Contractor, after conferring with District's representative, will proceed with the pruning activity. However, if pruning will NOT bring the area into compliance, perhaps due to permanent existing grades, then another solution will need to be proposed and executed. Contractor will also be responsible to keep mulch pulled away from the base of ALL landscape lights at ALL times, not just after a mulching event. This is specific to LED with circuit boards in base.

AREAS WHERE WETLANDS ARE ADJACENT TO TURF AREAS (WHETHER ALONG ROADWAYS OR LAKE BANKS) CONTRACTOR IS RESPONSIBLE TO KEEP ALL WETLAND MATERIAL CUT BACK AT ALL TIMES AND NOT LET THIS MATERIAL REDUCE THE SIZE OF THE TURF AREA.

Palms - All palms (regardless of height) shall receive pruning as often as necessary to appear neat and clean at all times. This includes the removal of brown and/or broken fronds and inflorescence. Removal of green or even yellowing fronds is unnecessary and pruning palms above the nine o'clock – three o'clock line is prohibited. Fronds should be removed only once they turn brown or become broken or are disrupting flow of pedestrian/vehicular traffic or are hanging on architectural structures. Fruit pods shall be removed prior to development. Tarpaulins shall be used in areas where date palms and other palm fruits may stain sidewalks & pavement including, but not limited to, pool decks. Contractor shall be responsible for the removal of all palm fruit stains. Contractor shall sterilize all pruning equipment prior to pruning the next palm, paying careful attention when pruning Medjool, Sylvester, Reclinata and Canary Palms.

4) WEEDS AND GRASSES – All groundcover, turf areas, shrub beds & tree rings shall be kept reasonably free of weeds and grasses, and be neatly cultivated and maintained in an orderly fashion at all times. This may be accomplished by carefully applied applications of pre & post emergent herbicides as part of fertilizer mixtures and post-emergent herbicide spot treatments on an as-needed basis. Condition of turf is to be determined by the DISTRICT at its sole discretion. All shrub and bed areas shall be maintained each mowing service by removing all weeds, trash and other undesirable material and debris (leaf and other) to keep the area neat and tidy. This is to be accomplished through hand pulling or the careful application of a post-emergent herbicide.

AT NO TIME SHALL POST-EMERGENT HERBICIDES BE PERMITTED WHEN WEEDS HAVE ESTABLISHED THEMSELVES AS TO DOMINATE PLANTING BEDS. HAND PULLING MUST BE PERFORMED.

NON-SELECTIVE, POST-EMERGENT HERBICIDES SHALL NEVER BE USED TO CONTROL WEED/SOD GROWTH AROUND STRUCTURES OF ANY TYPE (I.E. STREET SIGNS, UTILITY BOXES, STREET LIGHTS, PAVEMENT, TREE RINGS, ETC.) THE FIRST OFFENSE WILL RESULT IN A VERBAL WARNING; THE SECOND OFFENSE WILL RESULT IN A SECOND VERBAL WARNING AND THE BOARD OF SUPERVISORS FOR THE DISTRICT WILL BE NOTIFIED; THE THIRD OFFENSE MAY TERMINATE THIS CONTRACT FOR CAUSE AT THE DISTRICT'S DISCRETION. CONTRACTOR WILL BE HELD RESPONSIBLE FOR THE REPLACEMENT OF ALL TURF DAMAGED BY THE APPLICATION OR OVERSPRAY OF HERBICIDES (SELECTIVE OR NON-SELECTIVE).

The CONTRACTOR shall be responsible for the replacement of ornamental plants killed or damaged by herbicide application. All fence lines shall be kept clear of landscape shrubs growing through, weeds, undesirable vines and overhanging limbs.

5) MAINTENANCE OF PAVED AREAS – All paved areas (including, but not limited to, pool deck pavers, other paver surfaces, sidewalk expansion joints, curb and gutters, curb and gutter expansion joints, bike lane edges along roadways) shall be kept weed & debris free. This may be accomplished by mechanical means (line trimmer) or by applications of post/pre-emergent herbicides. Weeds greater than two (2) inches in height or width shall be pulled from paved areas, not sprayed. No sprays with dyes may be used on any

paved areas. Contractor is not to use non-selective herbicides to eradicate weeds in curblin expansion joints where the chemical can travel back into the turf causing regularly spaced dead patches behind the curbs and sidewalks.

6) CLEAN UP – At no time will CONTRACTOR leave the premises after completion of any work in any type of disarray. All clippings, trimmings, debris, dirt or any other unsightly material shall be removed promptly upon completion of work. CONTRACTOR shall use his own waste disposal methods, never the property dumpsters. Grass clippings shall be blown off sidewalks, streets and curbs within a relatively short time frame and are not to be left for more than two hours, unless otherwise noted above. Also grass clippings shall be blown into turf areas, never into mulched bed areas or tree rings as these are to be maintained free of grass clippings. Grass clippings at highly trafficked areas (i.e., tennis courts, clubhouse sidewalks, pool areas, walking trails, etc.) shall be blown off immediately after mowing and edging have taken place. **NO CLIPPINGS SHALL BE BLOWN DOWN CURB INLETS.**

7) REPLACEMENT OF PLANT MATERIAL – Trees and shrubs in a state of decline should immediately be brought to the attention of the DISTRICT. Dead or unsightly plant material shall be removed upon notification of the DISTRICT. CONTRACTOR shall be responsible for replacement if due to his negligence. New plant material shall be guaranteed for a period of one (1) year for trees and ninety (90) days for shrubs, ground cover and lawn after final acceptance.

PART 2

FERTILIZATION

Any fertilizer ordinance in place for Lake County specifically banning fertilizers during a specific season(s), will be followed. It is required that those practices outlined in the GIBMP guidelines be followed. Highlights are listed below.

NO PERSON SHALL APPLY FERTILIZERS CONTAINING NITROGEN AND/OR PHOSPHORUS TO TURF AND/OR LANDSCAPE PLANTS DURING ONE OR MORE OF THE FOLLOWING EVENTS: i) IF IT IS RAINING AT THE APPLICATION SITE, OR ii) WITHIN THE TIME PERIOD DURING WHICH A FLOOD WATCH OR WARNING, OR A TROPICAL STORM WATCH OR WARNING, OR A HURRICANE WATCH OR WARNING IS IN EFFECT FOR ANY PORTION OF LAKE COUNTY, ISSUED BY THE NATIONAL WEATHER SERVICE, OR iii) WITHIN 36 HOURS PRIOR TO A RAIN EVENT GREATER THAN OR EQUAL TO 2 INCHES IN A 24 HOUR PERIOD IS LIKELY.

For purposes of bidding and until a soil test is provided to indicate otherwise, all turf shall be fertilized according to the following IFAS Guidelines for a high maintenance level for south Florida turf: (per GIBMP guidelines and University of Florida IFAS Extension, south Florida is determined by anything south of a line running east-west from coast to coast through between Tampa & Vero Beach.)

All St. Augustine Sod:

February	A complete fertilizer based on soil tests + PreM
April	Nitrogen (soluble Nitrogen applied at 0.5 lbs. N/1000 SF
May	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF
July	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF
September	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF
November	A complete fertilizer based on soil tests + PreM

All Bahia Sod:

February	A complete fertilizer based on soil tests + Pre M
April	Nitrogen (soluble Nitrogen applied at 0.5 lbs. N/1000 SF)
June	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
October	A complete fertilizer based on soil tests + Pre M

All Zoysia Sod:

February	A complete fertilizer based on soil tests + PreM
April	Nitrogen (soluble Nitrogen applied at 0.5 lbs. N/1000 SF)
May	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
July	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
September	Nitrogen (soluble Nitrogen applied at 0.5 lbs. N/1000 SF)
November	A complete fertilizer based on soil tests + PreM

All Bermuda Sod:

February	A complete fertilizer based on soil tests + PreM
March	Nitrogen (soluble Nitrogen applied at 0.5 lbs. N/1000 SF)
April	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
May	A complete fertilizer based on soil tests
June	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
July	Fe For foliar application, uses ferrous sulfate (2 oz/3-5 gal. H2O/1,000 SF)
September	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
November	A complete fertilizer based on soil tests + PreM

Prior to final fertilization selection, a complete soil test should be performed to test for soil pH as well as N, P & K levels. Should change be of merit, the Contractor shall notify the District in writing prior to the implementation of such change. At times environmental conditions may require additional applications of nutrients, augmenting the above fertilization programs to ensure that turf areas are kept uniformly GREEN, healthy and in top condition. It shall be the responsibility of the contractor to determine specific needs and requirements and notify the resident project representative when these additional applications are needed.

Fertilizers containing iron shall be immediately removed from all hard surfaces to avoid staining before the sprinklers are activated after application of the fertilizer. Any stains caused by a failure to do so will be the responsibility of the contractor to remove.

Fertilizer shall be applied in a uniform manner, based on soil samples conducted at least annually. If streaking of the turf occurs, correction will be required immediately at no additional cost to owner. Fertilizer shall be swept/blown off of all hard surfaces onto lawns or beds in order to avoid staining. **IT SHALL BE THE CONTRACTOR'S RESPONSIBILITY TO REMOVE ANY STAINS FROM ANY HARD SURFACES ON THE PROPERTY CAUSED BY THEIR MISHANDLING OF FERTILIZER.** Fertilizer shall not be applied within ten (10) feet of the landward extent of any surface water. Spreader deflector shields are required when applying fertilizer by use of any broadcast or rotary spreader. Deflector shields must be positioned such that fertilizer granules are deflected away from all impervious surfaces and surface waters.

SHRUB, TREE & GROUND COVER FERTILIZATION:

For purposes of bidding, All SHRUBS, GROUNDCOVERS and TREES shall be fertilized according to the following specifications:

3 Times a year – (March, June, October)

A complete fertilizer (formula will vary according to soil test results) at a rate of 4-6 lbs. N/1000 sq. ft./year. (A minimum 50% Nitrogen shall be in a slow-release form)

Fertilizer shall be applied by hand in a uniform manner, broadcast around the plants, but never in direct contact with stems or trunks. Fertilizer shall never be piled around plants. All fertilizer remaining on the leaves of the plants is to be brushed or blown off. **IT IS THE CONTRACTOR'S RESPONSIBILITY TO REPLACE ANY PLANT MATERIAL DAMAGED BY FERTILIZATION BURN DUE TO HIS MISHANDLING OF PRODUCT.**

PALM FERTILIZATION:

All Palms shall receive 1 ½ pounds of 8N-2P2O5-12K2O+4Mg with micronutrients per 100 SF of palm canopy four times per year (March, June, September & November). 100% of the N, K & Mg **MUST** be in slow release form. All micronutrients must be in water soluble form. Fertilizer shall be broadcast evenly under the dripline of the canopy but must be kept at least 6" from the palm trunk.

Fertilizer shall not be billed equally on a monthly basis, but invoiced the month after application.

CONTRACTOR shall provide the DISTRICT with all fertilizer analysis tags from the fertilizer in order to verify correct formulation and quantity. Payment will not be made until correct quantity and formulation has been verified and applied. CONTRACTOR must notify the DISTRICT five (5) working days in advance of the day the property is scheduled to be fertilized. Failure on the part of the CONTRACTOR to so notify the DISTRICT may result in the CONTRACTOR forfeiting any and all rights to payment for the applications made without notification.

PART 3

PEST CONTROL

Insects and Disease in Turf - Insect and disease control spraying in turf shall be provided by the Contractor every month with additional spot treatment as needed. During the weekly inspections the Contractor is responsible for the identification and eradication/control of disease and insect damage including but not limited to: scale, mites, fungus, chinchbugs, grubs, nematodes, fireants, mole crickets, etc. Contractor shall pay for chemicals. Please list all chemicals that you will include in your fertilizer applications in the space allocated for "formula" under the fertilization section in the bid form. Also include the cost of these chemicals as part of the fertilizer application. Any anticipated additional treatments shall be included in the Pest Control portion of the bid form.

Insects and Disease Control for Trees, Palms and Plants - The Contractor is responsible for treatment of insects and diseases for all plants. The appropriate insecticide or fungicide will be applied in accordance with state and local regulations, and as weather and environmental conditions permit. Contractor shall pay for chemicals. There are several afflictions that may be detrimental to the health of many trees and palms. Contractor will be fully responsible in the treatment of such afflictions. At the District's discretion, this may include the quarterly inoculation of all palms susceptible to Lethal Yellowing and/or Texas Phoenix Palm

Decline. The cost of these inoculations should be included as a separate line item in your Pest Control price. Contractor is to identify those species of palms susceptible and supply a list of species and quantities with proposal. Each susceptible palm shall receive quarterly injections. Each injection site/valve can be used only twice. The third quarterly injection requires a new valve and injection site. Contractor is asked to provide cost per injection (material & labor) multiplied by quantity of susceptible palms multiplied by four inoculations per year in bid form. The District reserves the right to subcontract out any and all OTC Injection events. This will not be included in the Contract Amount.

The Contractor is required to inspect all landscaped areas during each visit for indication of pest problems. When control is necessary, it is the responsibility of the Contractor to properly apply low toxicity and target-specific pesticide. If pesticides are necessary, they will be applied on a spot treatment basis when wind drift is a threat.

Careful inspection of the property on each visit is crucial to maintaining a successful program. It is the Contractor's full responsibility to ensure that the person inspecting the property is properly trained in recognizing the symptoms of both insect infestations and plant pathogen damage (funguses, bacteria, etc.). It is also the Contractor's responsibility to treat these conditions in an expedient manner.

It shall also be the Contractor's responsibility to furnish the resident project representative with a copy of the Pest Management Report (a copy of which is included), which he is to complete at every service as well as all certifications (including BMP Certifications) of all pesticide applicators. Contractor shall familiarize himself with all current regulations regarding the applications of pesticides and fertilizers.

If at any time the District should become aware of any pest problems it will be the Contractor's responsibility to treat pest within five (5) working days of the date of notification.

Fire Ant Control - Contractor is required to inspect property each visit for evidence of fire ant mounds and immediately treat upon evidence of active mounds. In small areas control can be achieved by individual mound treatment. Active mounds in larger turf areas will require broadcast application of bait. Contractor shall be responsible to knock down and spread-out soil once mounds are dead.

For informational purposes only, Contractor is asked to provide the cost for the annual application of Top Choice in all finished landscape areas designated as "District Landscape Area" on the Maintenance Exhibit. These areas are indicated with a dark green color. **UNLESS OTHERWISE DIRECTED, ONLY THOSE AREAS COVERED BY AUTOMATIC IRRIGATION ARE TO BE INCLUDED IN THIS NUMBER.** This is not to include lake banks behind the residential properties or between ponds and conservation areas.

Pest Control will not be included as a standard line item in each monthly billing, but shall be invoiced as a separate line item the month after service is rendered.

Pest Control shall be included in the Contract Amount.

PART 4

IRRIGATION SYSTEM MONITORING AND MAINTENANCE

Irrigation System. Contractor shall inspect and test the irrigation system components within the limits of the District a minimum of one (1) time per month. Areas shall include all of the existing irrigation systems to date (app. 77 zones currently run by battery-operated timers. Note: system will be hard-wired sometime in 2022).

These inspections shall include:

A. Irrigation Controllers

1. Semi-automatic start of the automatic irrigation controller
2. Check for proper operation
3. Program necessary timing changes based on site conditions & time DST
4. Lubricate and adjust mechanical components
5. Test back up programming support devices
6. Ensure the proper operation of each automatic rain shutoff device. If none, provide proposal for the installation to be included in the 30-day irrigation audit.

B. Water Sources

1. Visual inspection of water source
2. Clean all ground strainers and filters
3. Test each pump at design capacities weekly; inform District Manager of any problems immediately. This is to minimize the time a water source is down. Contractor shall also confirm weekly that all backflow preventers are on and operating properly, if applicable.
4. Test automatic protection devices

C. Irrigation Systems

1. Manual test and inspection of each irrigation zone in its entirety.
2. Clean and raise heads as necessary
3. Adjust arc pattern and distance for required coverage areas
4. Clean out irrigation valve boxes
5. Replace any batteries, as needed

D. Report

1. Irrigation operation time
2. Irrigation start time
3. Maintenance items performed
4. General comment and recommendations

The above list is for routine maintenance and adjustment of the existing irrigation system components. Locating and repairing or replacing automatic valves or control wires and irrigation controller or pump repairs as well as other larger scale repairs are to be considered additional items. Contractor shall provide a list of additional charges and pricing for such items other than routine maintenance as a separate price from this bid.

Routine irrigation maintenance is to be completed monthly. Each zone is to be turned on and operated for as long as necessary to verify proper operation. Each head, seal, nozzle and strainer is to be inspected for adjustment and shall be aligned, packed, cleaned and repaired as necessary. Shrubs, groundcovers and turf around sprinkler heads shall be trimmed to maintain maximum clearance at all times for the greatest coverage. It shall be the Contractor's responsibility to ensure all drip tubing is covered with mulch prior to Contractor leaving the property. All below ground repairs including valves, pumps and wiring require an estimate for all such repairs. Upon written approval from Management, Contractor shall proceed. In the event of an emergency, Contractor shall make a diligent effort to contact, with the approximate price or estimate of repairs, Management or their assign prior to making such repair.

Upon execution of the Agreement, Contractor shall assume responsibility for any and all unreported maintenance deficiencies, including parts and labor, associated with the irrigation system of 2 inches or less, to include sprinkler heads, nozzles, drip, main and delivery lines and any associated fittings. Said repairs shall be performed immediately. The District Manager shall be notified what day and time of the week the irrigation tech will be available servicing the community. The Contractor will keep detailed irrigation reports consisting of

run times and correct operation of system. A copy of this report will be maintained by the Contractor and a copy delivered to the District Manager or his designee, along with the weekly report. At no time shall the Contractor leave the property knowing of the need for a repair and not reporting it.

Watering schedules shall meet all government regulations, and zone times will be adjusted depending on job conditions, climactic conditions and all watering restrictions of Lake County or any other governmental agencies. It is the responsibility of the Contractor to ensure the turf and plant material remains healthy. If the Contractor finds that the irrigation system cannot adequately cover the District in the allotted time, it will be the Contractor's responsibility to bring this to the attention of the District representative and apply for a variance. Violations and/or fines imposed by any local or state agency will be deducted from the Contractor's monthly payment.

Emergency service shall be available after normal working hours and an emergency telephone number will be provided to Management or their assign. Broken mainlines and irrigation valves stuck in the "open" position are to be considered emergencies.

Freeze Protection. The Contractor shall describe ability and cost per application to provide freeze protection for pumps/wells.

PART 5

INSTALLATION OF MULCH

After prior approval by the Board of Supervisors, Contractor shall top dress all currently landscaped areas as shown on the maintenance map (landscaped beds, tree rings) with Grade "A" Medium Pine Bark Mulch up to twice per year during the months of April and October. In doing so, Contractor shall ensure that all mulched areas are brought to a minimum depth of three (3) inches after compaction.

Contractor is responsible for all necessary clean up related to this procedure.

Contractor agrees to provide reasonably neat and defined lines along edges of all mulched areas. In addition to the aesthetics of this, it is also done to facilitate mechanical edging of these areas. Additionally, Contractor shall properly trench all bedlines adjacent to concrete surfaces. Trenches shall be 3" deep and beveled. Mulched beds on slopes adjacent to turf shall also be trenched to a depth of 3" & beveled to reduce mulch washout. This procedure has not been practiced in the past and Contractor is to include any additional labor in the cost of the mulch for all trenching. Mulch shall not be piled around tree trunks or bases of plants. Any mulch "volcanoes" around tree trunks shall be corrected immediately at no additional cost to Owner.

Contractor agrees to ensure that mulch caught in plant material will be shaken or blown from plants, so that upon completion there is no plant material left covered with mulch.

If, after installation is complete and it is determined that additional mulch is required to attain the required total depth of 3", sufficient mulch shall be supplied by Contractor at no additional cost to District.

This item will not be included in the contract amount and shall be invoiced separately the month after service is rendered. Contractor shall provide a price per cubic yard and estimated quantities to be installed per top dressing (based on his own field measurements) and shall submit with bid.

The District reserves the right to subcontract out any and all mulching events.

PART 6

TREE TRIMMING

Tree trimming to be done once per year. Canopy to be kept at minimum of seven (7) feet.

Contractor is responsible for the removal of all branches and limbs up to a 4" diameter and up to a 15' height to keep them from encroaching onto buildings (including roofs), signage structures, play structures, fences & walls, as well as pruned to prevent street lights and traffic signage from being blocked. Additionally, trees shall be pruned over sidewalks, nature trails, parking lots and roadways so as not to interfere with pedestrians or cars.

PART 7

PORTER SERVICES

Contractor is responsible for the removal of all used trash bags within trash cans and replacement of trash bags located at the park during each visit.

Additionally, upon the installation of "dog-waste stations", Contractor is responsible for the removal of each respective used dog-waste bag and replacing the bag upon each visit. Upon each bag removal, Contractor is responsible to replace each with a new bag and refill extra waste bags at each station, as needed.

[END OF SECTION]

YOUR INVESTMENT

CORE MAINTENANCE SERVICES	PRICE
General Landscape Maintenance Includes Mowing, Edging, String Trimming, Shrub Pruning, Tree Pruning up to 15', Weeding, Trash, & Cleanup	\$19,061
Fertilization Includes any and turf & plant material pesticide/herbicide/fungicide mixtures we intend to use throughout the year	\$1,503
Pest Control This is an allowance for pesticide/herbicide treatments of trees, ornamentals, groundcovers, etc. not already included in the turf fertilization section	\$360
Irrigation Inspections Includes Monthly Inspection with Standard Irrigation Reports	\$1,276
ANNUAL GRAND TOTAL	\$22,200

ANNUAL GRAND TOTAL	\$22,200.00
MONTHLY GRAND TOTAL	\$1,850.00



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HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

**RATIFICATION
ITEMS**

Addendum #2 to the Landscape and Irrigation Services Agreement

(Imperial Road)

This Addendum #2 to the Landscape and Irrigation Services Agreement (this “**Addendum #2**”) is made and entered into as of September 13, 2024, by and between the **Hills of Minneola Community Development District** (the “**District**”) and **Yellowstone Landscape-Southeast, LLC**, a Florida limited liability company (the “**Contractor**”).

Background Information:

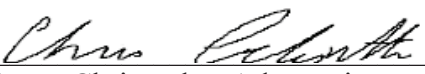
The District and the Contractor entered into the Landscape and Irrigation Services Agreement dated August 1, 2022, (the “**Agreement**”) and the Addendum #1 to the Landscape and Irrigation Services Agreement dated June 1, 2024 (the “**Addendum #1**”). Unless otherwise expressly defined herein, capitalized terms used herein have the meanings assigned to them in the Agreement. The parties desire to add certain lands to the Work and to update the compensation accordingly. The Contractor submitted a proposal for such additional services, relevant portions of which are attached hereto as **Exhibit E** (the “**Proposal**”). The District and the Contractor each has the authority to execute this Addendum #2 and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum #2 so that this Addendum #2 constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. **Incorporation of Background Information.** The background information stated above is true and correct and by this reference is incorporated by reference as a material part of this Addendum #2.
2. **Addition to Work.** For the Imperial Road lands described in the Proposal, Contractor agrees to provide the General Landscape Maintenance, including but not limited to, mowing, edging, string trimming, weeding, trash, and cleanup.
3. **Additional Compensation for Additional Services.**
 - a. As compensation for the Imperial Road additional services, the District agrees to pay Contractor the additional not to exceed amount of Twenty-One Thousand Dollars and Zero Cents (\$21,000.00) per year. This amounts to an additional monthly charge of \$1,750.00.
4. **Ratification of all Other Terms of the Agreement.** Except as hereby modified, the terms and conditions (including compensation) of the Agreement are hereby ratified and confirmed. To the extent that any provisions of this Addendum #2 conflict with the provisions contained in any exhibit hereto, the provisions in this Addendum #2 shall control over conflicting provisions in any exhibit.

IN WITNESS WHEREOF the undersigned have executed this Addendum #2 effective as of the date written above.

Yellowstone Landscape-Southeast, LLC


 Name: Christopher Adornetti
 Title: Officer

**Hills of Minneola
 Community Development District**

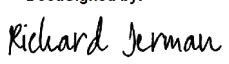
DocuSigned by:

 FCA65C647C084CE...
 Name: Richard A. Jerman
 Title: Chair of the Board of Supervisors

Exhibit E: Relevant portions of Contractor’s Proposal for Imperial Road (includes map)



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IN COMMERCIAL LANDSCAPING



Landscape Maintenance Services Proposal
prepared for

**HILLS OF MINNEOLA CDD -
IMPERIAL RD.**



Daniel om
District Manager
Wrathell, Hunt, and Associates, LLC

April 1, 2024

SERVICE MAP

The image below depicts the boundaries of the serviceable areas of your landscape as understood for the purposes of developing this proposal.



EXHIBIT "A"

SCOPE OF SERVICES

SCOPE OF SERVICES

PART 1

GENERAL LANDSCAPE MAINTENANCE

1) MOWING – All grass areas will be mowed on the following schedule:

MARCH 1 – NOVEMBER 1 – Once a week

NOVEMBER 1 – MARCH 1 – Once every two weeks

This schedule estimates that there will be between 41 – 45 cuts annually based on standard growing periods in Florida, however, requires a minimum of 52 visits (weekly) to perform those duties, other than mowing, that cannot remain unattended for two weeks. (i.e., weed control, selective mowing, debris clearing, and general detailing of property, etc.) Notwithstanding the above, at no time will the grass (or weeds within turf) be allowed to grow beyond a maximum height of five (5) inches. Each mowing should leave the St. Augustine & Bahia grass at a height of three and one half (3 1/2) to four (4) inches, Celebration Bermuda at a height of three quarter (3/4) to one and one quarter (1 1/4) inches & Zoysia at a height of one (1) to one and one half (1 1/2) inches. Rotary Mowers are preferred for heights above one (1) inch. Do not remove more than 1/3 of the height of the leaf blade at any one mowing. All blades shall be kept sharp at all times to provide a high-quality cut and to minimize disease. The DISTRICT requires mowers to be equipped with a mulching type deck. Clippings may be left on the lawn as long as no readily visible clumps remain on the grass after mowing. Otherwise, large clumps of clippings MUST either be collected and removed by the CONTRACTOR **OR** be left to dry out on the lawn for no more than one day and then re-distributed across the lawn. The mulching kit must be left in the “closed” position at all times, specifically when mowing pond banks and all parks. Additionally, when mowing pond banks, mowers must be used in a counter clockwise direction. This is to re-introduce nutrients in the clippings back into the soil system. In case of fungal disease outbreaks, the clippings will be collected until the disease is under control. Contractor will be responsible for line-trimming these areas during each and every mow event. Contractor is to include in his proposal, any and all necessary equipment, protective clothing or any other gear necessary for crews to perform this work. No “extras” will be billed to the District. The CONTRACTOR shall restore any noticeable damage caused by the CONTRACTOR’S mowing equipment within twenty-four hours from the time the damage is caused at his sole cost and expense. Contractor shall be responsible for training all its personnel in the technical aspects of the District’s Landscape Maintenance Program and general horticultural practices. This training will also include wetland species identification as it relates to lake banks & wetland areas. The Contractor shall be held responsible for all damage to wetlands, littoral shelves, mitigation areas and uplands due to mowing/fertilizing, etc. Weekend work is permitted when necessary, upon prior approval.

Pond Mowing - All ponds identified as such on the overall Maintenance Exhibit shall be mowed incorporating the same mowing schedule as the common areas stated above. Line trimming at Bridge entrances water’s edge, control structures, mitered end sections and any other storm water structures shall occur each and every time the pond is mowed. Each mowing shall leave the grass at a height of four (4) to four and one half (4 1/2) inches. This is slightly higher than the mow height in common area Bahia plantings in flatter areas to minimize pond bank erosion. Pond banks will be mowed and trimmed to water’s edge. Careful attention must be paid to mower height on pond banks so as not to scalp at the crest of the lake bank and increase the chances for pond bank erosion. Also, when line trimming to water’s edge, Contractor shall be extremely careful not to scalp at the water’s edge also increasing chances of pond bank erosion. Line trimming height shall be the same as mowing height (if not slightly higher). Contractor shall be careful to keep trimmings from entering water. Excessive clippings shall be hand removed. Mowers must blow all clippings away from pond

banks. It is understood that trash debris of any kind and other debris within arm's reach of water's edge shall be removed & disposed of by Contractor during every normal service event.

2) EDGING AND TRIMMING – All hard-edged areas (curbs, sidewalks, bike paths, trails, etc.) shall be vertically edged at each and every mowing event and soft-edged areas (tree rings, shrub and groundcover bed lines) shall be edged a minimum of every other week. All edging shall be performed to the sole satisfaction of the DISTRICT. Chemical edging shall not be permitted anywhere on property.

AT NO TIME SHALL LAWN BE ALLOWED TO GROW IN AN UNSIGHTLY MANNER. SHOULD THIS OCCUR, CONTRACTOR AGREES TO CORRECT WITHIN TWENTY-FOUR HOURS OF NOTICE BY DISTRICT. CONTRACTOR SHALL COMPLETE ALL LAWN MAINTENANCE ACTIVITIES (MOWING, EDGING, LINE TRIMMING, BLOWING OFF SIDEWALKS, DRIVEWAYS, CURB & GUTTERS, ETC.) IN RELATIVELY SMALL, MANAGEABLE SECTIONS. CONTRACTOR IS NOT TO LEAVE GRASS CLIPPINGS, TRIMMED WEEDS, TURF, DIRT OR DEBRIS ON ANY SURFACES FOR MORE THAN TWO HOURS. PARK SITES, CLUBHOUSES, PARKING LOTS AND ALL OTHER HIGH TRAFFIC AMENITIES ON THE PROPERTY SHALL BE CLEANED UP IMMEDIATELY AFTER MOWING AND EDGING TAKES PLACE. IF A MOWING EVENT IS MISSED, EVERY EFFORT SHALL BE MADE TO PERFORM THE MOWING SERVICE THE SAME WEEK (INCLUDING SATURDAYS WITH PRIOR APPROVAL). IF THIS IS NOT POSSIBLE, THE CONTRACTOR SHALL PROVIDE THE DISTRICT A CREDIT FOR FUTURE SERVICES OR ADD A MOWING EVENT TO BE PROVIDED AT A LATER DATE. THE DISTRICT SHALL DETERMINE WHETHER THE CREDIT OR EXTRA MOWING SHALL BE USED.

3) TREE AND SHRUB CARE – All deciduous trees shall be pruned when dormant to ensure proper uniform growth. All evergreen trees shall be pruned in the early summer and fall to ensure proper growth and proper head shape. Sucker growth at the base of the trees shall be removed by hand continuously throughout the year. Aesthetic pruning shall consist of the removal of dead and/or broken branches as often as necessary to have trees appear neat at all times. Branches will be pruned just outside the branch collar. Contractor is responsible for the removal of all branches and limbs up to a 4" diameter and up to a 15' height to keep them from encroaching onto buildings (including roofs), signage structures, play structures, fences & walls, as well as pruned to prevent street lights and traffic signage from being blocked. Additionally, trees shall be pruned over sidewalks, nature trails, parking lots and roadways so as not to interfere with pedestrians or cars. (This is to include maintaining at all times a minimum of seven to fifteen (7-15) feet of clearance under all limbs depending on location and species of tree but shall vary according to DOT specs.) All moss hanging from trees (as well as all ball moss) shall be removed up to a height of 15' from **all trees** on an as-needed basis. However, during the dormant season, ALL Crape Myrtles shall have ALL mosses removed from the entire tree regardless of height. Crape Myrtles are not to be "hat racked" at any time. Pencil pruning is the preferred method of Crape Myrtle pruning and should be performed after threat of frost has passed. The initial removal of all Spanish and Ball Mosses shall be completed within ninety (90) days of contract commencement.

All shrubs will be pruned as necessary to retain an attractive shape and fullness, removing broken or dead limbs as necessary to provide a neat and clean appearance. Shrubs shall not be clipped into balled or boxed forms unless such forms are required by design. Shrubs shall be pruned in accordance with the intended function of the plant in its present location. Flowering shrubs shall be pruned immediately after the blossoms have cured with top pruning restricted to shaping the terminal growth. All pruning shall be done with horticultural skill and knowledge to maintain an overall acceptable appearance consistent with the current aesthetics. The Contractor agrees that pruning is an art that must be done under the supervision of a highly trained foreman and shall make provisions for such supervision. Individual plants pruned into rounded balls or unnatural shapes will not be allowed. Contractor shall sterilize all pruning equipment prior to pruning the next shrub grouping; particularly when fungal diseases are known to be present. All clippings and debris from pruning will be carted away at the time pruning takes place. It is of utmost importance that all plant material within clear site lines and visibility triangles at roadway intersections and medians is maintained at or below

the required heights. It is the Contractor's responsibility to bring to the attention of the District all areas that are not in compliance. If pruning will bring the area into compliance, then the Contractor, after conferring with District's representative, will proceed with the pruning activity. However, if pruning will NOT bring the area into compliance, perhaps due to permanent existing grades, then another solution will need to be proposed and executed. Contractor will also be responsible to keep mulch pulled away from the base of ALL landscape lights at ALL times, not just after a mulching event. This is specific to LED with circuit boards in base.

AREAS WHERE WETLANDS ARE ADJACENT TO TURF AREAS (WHETHER ALONG ROADWAYS OR LAKE BANKS) CONTRACTOR IS RESPONSIBLE TO KEEP ALL WETLAND MATERIAL CUT BACK AT ALL TIMES AND NOT LET THIS MATERIAL REDUCE THE SIZE OF THE TURF AREA.

Palms - All palms (regardless of height) shall receive pruning as often as necessary to appear neat and clean at all times. This includes the removal of brown and/or broken fronds and inflorescence. Removal of green or even yellowing fronds is unnecessary and pruning palms above the nine o'clock – three o'clock line is prohibited. Fronds should be removed only once they turn brown or become broken or are disrupting flow of pedestrian/vehicular traffic or are hanging on architectural structures. Fruit pods shall be removed prior to development. Tarpaulins shall be used in areas where date palms and other palm fruits may stain sidewalks & pavement including, but not limited to, pool decks. Contractor shall be responsible for the removal of all palm fruit stains. Contractor shall sterilize all pruning equipment prior to pruning the next palm, paying careful attention when pruning Medjool, Sylvester, Reclinata and Canary Palms.

4) WEEDS AND GRASSES – All groundcover, turf areas, shrub beds & tree rings shall be kept reasonably free of weeds and grasses, and be neatly cultivated and maintained in an orderly fashion at all times. This may be accomplished by carefully applied applications of pre & post emergent herbicides as part of fertilizer mixtures and post-emergent herbicide spot treatments on an as-needed basis. Condition of turf is to be determined by the DISTRICT at its sole discretion. All shrub and bed areas shall be maintained each mowing service by removing all weeds, trash and other undesirable material and debris (leaf and other) to keep the area neat and tidy. This is to be accomplished through hand pulling or the careful application of a post-emergent herbicide.

AT NO TIME SHALL POST-EMERGENT HERBICIDES BE PERMITTED WHEN WEEDS HAVE ESTABLISHED THEMSELVES AS TO DOMINATE PLANTING BEDS. HAND PULLING MUST BE PERFORMED.

NON-SELECTIVE, POST-EMERGENT HERBICIDES SHALL NEVER BE USED TO CONTROL WEED/SOD GROWTH AROUND STRUCTURES OF ANY TYPE (I.E. STREET SIGNS, UTILITY BOXES, STREET LIGHTS, PAVEMENT, TREE RINGS, ETC.) THE FIRST OFFENSE WILL RESULT IN A VERBAL WARNING; THE SECOND OFFENSE WILL RESULT IN A SECOND VERBAL WARNING AND THE BOARD OF SUPERVISORS FOR THE DISTRICT WILL BE NOTIFIED; THE THIRD OFFENSE MAY TERMINATE THIS CONTRACT FOR CAUSE AT THE DISTRICT'S DISCRETION. CONTRACTOR WILL BE HELD RESPONSIBLE FOR THE REPLACEMENT OF ALL TURF DAMAGED BY THE APPLICATION OR OVERSPRAY OF HERBICIDES (SELECTIVE OR NON-SELECTIVE).

The CONTRACTOR shall be responsible for the replacement of ornamental plants killed or damaged by herbicide application. All fence lines shall be kept clear of landscape shrubs growing through, weeds, undesirable vines and overhanging limbs.

5) MAINTENANCE OF PAVED AREAS – All paved areas (including, but not limited to, pool deck pavers, other paver surfaces, sidewalk expansion joints, curb and gutters, curb and gutter expansion joints, bike lane edges along roadways) shall be kept weed & debris free. This may be accomplished by mechanical means (line trimmer) or by applications of post/pre-emergent herbicides. Weeds greater than two (2) inches in height or width shall be pulled from paved areas, not sprayed. No sprays with dyes may be used on any

paved areas. Contractor is not to use non-selective herbicides to eradicate weeds in curblin expansion joints where the chemical can travel back into the turf causing regularly spaced dead patches behind the curbs and sidewalks.

6) CLEAN UP – At no time will CONTRACTOR leave the premises after completion of any work in any type of disarray. All clippings, trimmings, debris, dirt or any other unsightly material shall be removed promptly upon completion of work. CONTRACTOR shall use his own waste disposal methods, never the property dumpsters. Grass clippings shall be blown off sidewalks, streets and curbs within a relatively short time frame and are not to be left for more than two hours, unless otherwise noted above. Also grass clippings shall be blown into turf areas, never into mulched bed areas or tree rings as these are to be maintained free of grass clippings. Grass clippings at highly trafficked areas (i.e., tennis courts, clubhouse sidewalks, pool areas, walking trails, etc.) shall be blown off immediately after mowing and edging have taken place. **NO CLIPPINGS SHALL BE BLOWN DOWN CURB INLETS.**

7) REPLACEMENT OF PLANT MATERIAL – Trees and shrubs in a state of decline should immediately be brought to the attention of the DISTRICT. Dead or unsightly plant material shall be removed upon notification of the DISTRICT. CONTRACTOR shall be responsible for replacement if due to his negligence. New plant material shall be guaranteed for a period of one (1) year for trees and ninety (90) days for shrubs, ground cover and lawn after final acceptance.

PART 2

FERTILIZATION

Any fertilizer ordinance in place for Lake County specifically banning fertilizers during a specific season(s), will be followed. It is required that those practices outlined in the GIBMP guidelines be followed. Highlights are listed below.

NO PERSON SHALL APPLY FERTILIZERS CONTAINING NITROGEN AND/OR PHOSPHORUS TO TURF AND/OR LANDSCAPE PLANTS DURING ONE OR MORE OF THE FOLLOWING EVENTS: i) IF IT IS RAINING AT THE APPLICATION SITE, OR ii) WITHIN THE TIME PERIOD DURING WHICH A FLOOD WATCH OR WARNING, OR A TROPICAL STORM WATCH OR WARNING, OR A HURRICANE WATCH OR WARNING IS IN EFFECT FOR ANY PORTION OF LAKE COUNTY, ISSUED BY THE NATIONAL WEATHER SERVICE, OR iii) WITHIN 36 HOURS PRIOR TO A RAIN EVENT GREATER THAN OR EQUAL TO 2 INCHES IN A 24 HOUR PERIOD IS LIKELY.

For purposes of bidding and until a soil test is provided to indicate otherwise, all turf shall be fertilized according to the following IFAS Guidelines for a high maintenance level for south Florida turf: (per GIBMP guidelines and University of Florida IFAS Extension, south Florida is determined by anything south of a line running east-west from coast to coast through between Tampa & Vero Beach.)

All St. Augustine Sod:

February	A complete fertilizer based on soil tests + PreM
April	Nitrogen (soluble Nitrogen applied at 0.5 lbs. N/1000 SF
May	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF
July	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF
September	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF
November	A complete fertilizer based on soil tests + PreM

All Bahia Sod:

February	A complete fertilizer based on soil tests + Pre M
April	Nitrogen (soluble Nitrogen applied at 0.5 lbs. N/1000 SF)
June	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
October	A complete fertilizer based on soil tests + Pre M

All Zoysia Sod:

February	A complete fertilizer based on soil tests + PreM
April	Nitrogen (soluble Nitrogen applied at 0.5 lbs. N/1000 SF)
May	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
July	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
September	Nitrogen (soluble Nitrogen applied at 0.5 lbs. N/1000 SF)
November	A complete fertilizer based on soil tests + PreM

All Bermuda Sod:

February	A complete fertilizer based on soil tests + PreM
March	Nitrogen (soluble Nitrogen applied at 0.5 lbs. N/1000 SF)
April	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
May	A complete fertilizer based on soil tests
June	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
July	Fe For foliar application, uses ferrous sulfate (2 oz/3-5 gal. H ₂ O/1,000 SF)
September	SRN (Slow Release Nitrogen applied at 1.0 lbs. N/1000 SF)
November	A complete fertilizer based on soil tests + PreM

Prior to final fertilization selection, a complete soil test should be performed to test for soil pH as well as N, P & K levels. Should change be of merit, the Contractor shall notify the District in writing prior to the implementation of such change. At times environmental conditions may require additional applications of nutrients, augmenting the above fertilization programs to ensure that turf areas are kept uniformly GREEN, healthy and in top condition. It shall be the responsibility of the contractor to determine specific needs and requirements and notify the resident project representative when these additional applications are needed.

Fertilizers containing iron shall be immediately removed from all hard surfaces to avoid staining before the sprinklers are activated after application of the fertilizer. Any stains caused by a failure to do so will be the responsibility of the contractor to remove.

Fertilizer shall be applied in a uniform manner, based on soil samples conducted at least annually. If streaking of the turf occurs, correction will be required immediately at no additional cost to owner. Fertilizer shall be swept/blown off of all hard surfaces onto lawns or beds in order to avoid staining. **IT SHALL BE THE CONTRACTOR'S RESPONSIBILITY TO REMOVE ANY STAINS FROM ANY HARD SURFACES ON THE PROPERTY CAUSED BY THEIR MISHANDLING OF FERTILIZER.** Fertilizer shall not be applied within ten (10) feet of the landward extent of any surface water. Spreader deflector shields are required when applying fertilizer by use of any broadcast or rotary spreader. Deflector shields must be positioned such that fertilizer granules are deflected away from all impervious surfaces and surface waters.

SHRUB, TREE & GROUNDCOVER FERTILIZATION:

For purposes of bidding, All SHRUBS, GROUNDCOVERS and TREES shall be fertilized according to the following specifications:

3 Times a year – (March, June, October)

A complete fertilizer (formula will vary according to soil test results) at a rate of 4-6 lbs. N/1000 sq. ft./year. (A minimum 50% Nitrogen shall be in a slow-release form)

Fertilizer shall be applied by hand in a uniform manner, broadcast around the plants, but never in direct contact with stems or trunks. Fertilizer shall never be piled around plants. All fertilizer remaining on the leaves of the plants is to be brushed or blown off. **IT IS THE CONTRACTOR'S RESPONSIBILITY TO REPLACE ANY PLANT MATERIAL DAMAGED BY FERTILIZATION BURN DUE TO HIS MISHANDLING OF PRODUCT.**

PALM FERTILIZATION:

All Palms shall receive 1 ½ pounds of 8N-2P2O5-12K2O+4Mg with micronutrients per 100 SF of palm canopy four times per year (March, June, September & November). 100% of the N, K & Mg **MUST** be in slow release form. All micronutrients must be in water soluble form. Fertilizer shall be broadcast evenly under the dripline of the canopy but must be kept at least 6" from the palm trunk.

Fertilizer shall not be billed equally on a monthly basis, but invoiced the month after application.

CONTRACTOR shall provide the DISTRICT with all fertilizer analysis tags from the fertilizer in order to verify correct formulation and quantity. Payment will not be made until correct quantity and formulation has been verified and applied. CONTRACTOR must notify the DISTRICT five (5) working days in advance of the day the property is scheduled to be fertilized. Failure on the part of the CONTRACTOR to so notify the DISTRICT may result in the CONTRACTOR forfeiting any and all rights to payment for the applications made without notification.

PART 3

PEST CONTROL

Insects and Disease in Turf - Insect and disease control spraying in turf shall be provided by the Contractor every month with additional spot treatment as needed. During the weekly inspections the Contractor is responsible for the identification and eradication/control of disease and insect damage including but not limited to: scale, mites, fungus, chinchbugs, grubs, nematodes, fireants, mole crickets, etc. Contractor shall pay for chemicals. Please list all chemicals that you will include in your fertilizer applications in the space allocated for "formula" under the fertilization section in the bid form. Also include the cost of these chemicals as part of the fertilizer application. Any anticipated additional treatments shall be included in the Pest Control portion of the bid form.

Insects and Disease Control for Trees, Palms and Plants - The Contractor is responsible for treatment of insects and diseases for all plants. The appropriate insecticide or fungicide will be applied in accordance with state and local regulations, and as weather and environmental conditions permit. Contractor shall pay for chemicals. There are several afflictions that may be detrimental to the health of many trees and palms. Contractor will be fully responsible in the treatment of such afflictions. At the District's discretion, this may include the quarterly inoculation of all palms susceptible to Lethal Yellowing and/or Texas Phoenix Palm

Decline. The cost of these inoculations should be included as a separate line item in your Pest Control price. Contractor is to identify those species of palms susceptible and supply a list of species and quantities with proposal. Each susceptible palm shall receive quarterly injections. Each injection site/valve can be used only twice. The third quarterly injection requires a new valve and injection site. Contractor is asked to provide cost per injection (material & labor) multiplied by quantity of susceptible palms multiplied by four inoculations per year in bid form. The District reserves the right to subcontract out any and all OTC Injection events. This will not be included in the Contract Amount.

The Contractor is required to inspect all landscaped areas during each visit for indication of pest problems. When control is necessary, it is the responsibility of the Contractor to properly apply low toxicity and target-specific pesticide. If pesticides are necessary, they will be applied on a spot treatment basis when wind drift is a threat.

Careful inspection of the property on each visit is crucial to maintaining a successful program. It is the Contractor's full responsibility to ensure that the person inspecting the property is properly trained in recognizing the symptoms of both insect infestations and plant pathogen damage (funguses, bacteria, etc.). It is also the Contractor's responsibility to treat these conditions in an expedient manner.

It shall also be the Contractor's responsibility to furnish the resident project representative with a copy of the Pest Management Report (a copy of which is included), which he is to complete at every service as well as all certifications (including BMP Certifications) of all pesticide applicators. Contractor shall familiarize himself with all current regulations regarding the applications of pesticides and fertilizers.

If at any time the District should become aware of any pest problems it will be the Contractor's responsibility to treat pest within five (5) working days of the date of notification.

Fire Ant Control - Contractor is required to inspect property each visit for evidence of fire ant mounds and immediately treat upon evidence of active mounds. In small areas control can be achieved by individual mound treatment. Active mounds in larger turf areas will require broadcast application of bait. Contractor shall be responsible to knock down and spread-out soil once mounds are dead.

For informational purposes only, Contractor is asked to provide the cost for the annual application of Top Choice in all finished landscape areas designated as "District Landscape Area" on the Maintenance Exhibit. These areas are indicated with a dark green color. **UNLESS OTHERWISE DIRECTED, ONLY THOSE AREAS COVERED BY AUTOMATIC IRRIGATION ARE TO BE INCLUDED IN THIS NUMBER.** This is not to include lake banks behind the residential properties or between ponds and conservation areas.

Pest Control will not be included as a standard line item in each monthly billing, but shall be invoiced as a separate line item the month after service is rendered.

Pest Control shall be included in the Contract Amount.

PART 4

IRRIGATION SYSTEM MONITORING AND MAINTENANCE

Irrigation System. Contractor shall inspect and test the irrigation system components within the limits of the District a minimum of one (1) time per month. Areas shall include all of the existing irrigation systems to date (app. 77 zones currently run by battery-operated timers. Note: system will by hard-wired sometime in 2022).

These inspections shall include:

A. Irrigation Controllers

1. Semi-automatic start of the automatic irrigation controller
2. Check for proper operation
3. Program necessary timing changes based on site conditions & time DST
4. Lubricate and adjust mechanical components
5. Test back up programming support devices
6. Ensure the proper operation of each automatic rain shutoff device. If none, provide proposal for the installation to be included in the 30-day irrigation audit.

B. Water Sources

1. Visual inspection of water source
2. Clean all ground strainers and filters
3. Test each pump at design capacities weekly; inform District Manager of any problems immediately. This is to minimize the time a water source is down. Contractor shall also confirm weekly that all backflow preventers are on and operating properly, if applicable.
4. Test automatic protection devices

C. Irrigation Systems

1. Manual test and inspection of each irrigation zone in its entirety.
2. Clean and raise heads as necessary
3. Adjust arc pattern and distance for required coverage areas
4. Clean out irrigation valve boxes
5. Replace any batteries, as needed

D. Report

1. Irrigation operation time
2. Irrigation start time
3. Maintenance items performed
4. General comment and recommendations

The above list is for routine maintenance and adjustment of the existing irrigation system components. Locating and repairing or replacing automatic valves or control wires and irrigation controller or pump repairs as well as other larger scale repairs are to be considered additional items. Contractor shall provide a list of additional charges and pricing for such items other than routine maintenance as a separate price from this bid.

Routine irrigation maintenance is to be completed monthly. Each zone is to be turned on and operated for as long as necessary to verify proper operation. Each head, seal, nozzle and strainer is to be inspected for adjustment and shall be aligned, packed, cleaned and repaired as necessary. Shrubs, groundcovers and turf around sprinkler heads shall be trimmed to maintain maximum clearance at all times for the greatest coverage. It shall be the Contractor's responsibility to ensure all drip tubing is covered with mulch prior to Contractor leaving the property. All below ground repairs including valves, pumps and wiring require an estimate for all such repairs. Upon written approval from Management, Contractor shall proceed. In the event of an emergency, Contractor shall make a diligent effort to contact, with the approximate price or estimate of repairs, Management or their assign prior to making such repair.

Upon execution of the Agreement, Contractor shall assume responsibility for any and all unreported maintenance deficiencies, including parts and labor, associated with the irrigation system of 2 inches or less, to include sprinkler heads, nozzles, drip, main and delivery lines and any associated fittings. Said repairs shall be performed immediately. The District Manager shall be notified what day and time of the week the irrigation tech will be available servicing the community. The Contractor will keep detailed irrigation reports consisting of

run times and correct operation of system. A copy of this report will be maintained by the Contractor and a copy delivered to the District Manager or his designee, along with the weekly report. At no time shall the Contractor leave the property knowing of the need for a repair and not reporting it.

Watering schedules shall meet all government regulations, and zone times will be adjusted depending on job conditions, climactic conditions and all watering restrictions of Lake County or any other governmental agencies. It is the responsibility of the Contractor to ensure the turf and plant material remains healthy. If the Contractor finds that the irrigation system cannot adequately cover the District in the allotted time, it will be the Contractor's responsibility to bring this to the attention of the District representative and apply for a variance. Violations and/or fines imposed by any local or state agency will be deducted from the Contractor's monthly payment.

Emergency service shall be available after normal working hours and an emergency telephone number will be provided to Management or their assign. Broken mainlines and irrigation valves stuck in the "open" position are to be considered emergencies.

Freeze Protection. The Contractor shall describe ability and cost per application to provide freeze protection for pumps/wells.

PART 5

INSTALLATION OF MULCH

After prior approval by the Board of Supervisors, Contractor shall top dress all currently landscaped areas as shown on the maintenance map (landscaped beds, tree rings) with Grade "A" Medium Pine Bark Mulch up to twice per year during the months of April and October. In doing so, Contractor shall ensure that all mulched areas are brought to a minimum depth of three (3) inches after compaction.

Contractor is responsible for all necessary clean up related to this procedure.

Contractor agrees to provide reasonably neat and defined lines along edges of all mulched areas. In addition to the aesthetics of this, it is also done to facilitate mechanical edging of these areas. Additionally, Contractor shall properly trench all bedlines adjacent to concrete surfaces. Trenches shall be 3" deep and beveled. Mulched beds on slopes adjacent to turf shall also be trenched to a depth of 3" & beveled to reduce mulch washout. This procedure has not been practiced in the past and Contractor is to include any additional labor in the cost of the mulch for all trenching. Mulch shall not be piled around tree trunks or bases of plants. Any mulch "volcanoes" around tree trunks shall be corrected immediately at no additional cost to Owner.

Contractor agrees to ensure that mulch caught in plant material will be shaken or blown from plants, so that upon completion there is no plant material left covered with mulch.

If, after installation is complete and it is determined that additional mulch is required to attain the required total depth of 3", sufficient mulch shall be supplied by Contractor at no additional cost to District.

This item will not be included in the contract amount and shall be invoiced separately the month after service is rendered. Contractor shall provide a price per cubic yard and estimated quantities to be installed per top dressing (based on his own field measurements) and shall submit with bid.

The District reserves the right to subcontract out any and all mulching events.

PART 6

TREE TRIMMING

Tree trimming to be done once per year. Canopy to be kept at minimum of seven (7) feet.

Contractor is responsible for the removal of all branches and limbs up to a 4" diameter and up to a 15' height to keep them from encroaching onto buildings (including roofs), signage structures, play structures, fences & walls, as well as pruned to prevent street lights and traffic signage from being blocked. Additionally, trees shall be pruned over sidewalks, nature trails, parking lots and roadways so as not to interfere with pedestrians or cars.

PART 7

PORTER SERVICES

Contractor is responsible for the removal of all used trash bags within trash cans and replacement of trash bags located at the park during each visit.

Additionally, upon the installation of "dog-waste stations", Contractor is responsible for the removal of each respective used dog-waste bag and replacing the bag upon each visit. Upon each bag removal, Contractor is responsible to replace each with a new bag and refill extra waste bags at each station, as needed.

[END OF SECTION]

YOUR INVESTMENT

CORE MAINTENANCE SERVICES	PRICE
General Landscape Maintenance Includes Mowing, Edging, String Trimming, Weeding, Trash, & Cleanup	\$21,000
ANNUAL GRAND TOTAL	\$21,000

ANNUAL GRAND TOTAL	\$21,000.00
MONTHLY GRAND TOTAL	\$1,750.00



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HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

11

Financial Report

Year Ended September 30, 2023

**Hills of Minneola
Community
Development District**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Hills of Minneola Community Development District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, and each major fund of *Hills of Minneola Community Development District*, (the "District") as of and for the year ended September 30, 2023, and the related notes to the 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 the District as of September 30, 2023, and the respective changes in financial position thereof and the respective 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 Opinions

We conducted our audit 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 related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the 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.

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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of 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 opinions. 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 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, 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 we 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 26, 2024, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, agreements and other matters. The purpose of that report is solely 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 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 the District's internal control over financial reporting and compliance.

McDiarmid Davis

Orlando, Florida
June 26, 2024

Our discussion and analysis of *Hills of Minneola Community Development District*, Lake County, Florida's (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

Financial Highlights

- The assets of the District exceeded its liabilities at September 30, 2023 by \$878,941, an increase in net position of \$1,077,152 in comparison with the prior year.
- At September 30, 2023, the District's governmental funds reported fund balances of \$1,895,862, a decrease of \$2,199,257 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to *Hills of Minneola Community Development District's* financial statements. The District's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government, and maintenance and operations related functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: Governmental Funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Statement of Net Position - The District's net position was \$878,941 at September 30, 2023. The analysis that follows focuses on the net position of the District's governmental activities.

	September 30, 2023	September 30, 2022
Assets, excluding capital assets	\$ 2,578,788	\$ 5,891,551
Capital assets, not being depreciated	27,212,479	24,556,342
Total assets	29,791,267	30,447,893
Liabilities, excluding long-term liabilities	1,064,856	2,211,753
Long-term liabilities	27,847,470	28,434,351
Total liabilities	28,912,326	30,646,104
Net Position:		
Net investment in capital assets	(1,217,748)	(1,898,384)
Restricted for debt service	1,664,100	1,621,247
Unrestricted	432,589	78,926
Total net position	\$ 878,941	\$ (198,211)

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2023 and 2022.

	2023	2022
Revenues:		
Program revenues	\$ 2,645,825	\$ 1,872,728
Total revenues	2,645,825	1,872,728
Expenses:		
General government	104,048	133,478
Maintenance and operations	390,491	218,542
Interest on long-term debt	1,074,134	1,091,149
Total expenses	1,568,673	1,443,169
Change in net position	1,077,152	429,559
Net position, beginning	(198,211)	(627,770)
Net position, ending	\$ 878,941	\$ (198,211)

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2023 was \$1,568,673. The majority of these costs are interest on long-term debt.

Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$1,895,862. Of this total, \$1,436 is nonspendable, \$2,106,237 is restricted, \$174,708 is assigned and the remainder of \$(386,519) is unassigned.

The fund balance of the general fund increased \$327,335 due to an increase in revenues. The debt service fund balance increased by \$35,790 due to increased revenues. The capital projects fund balance decreased by \$2,562,382 due to capital outlays.

General Fund Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown on page 12. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control is at the fund level.

Capital Assets and Debt Administration

Capital Assets

At September 30, 2023, the District had \$27,212,479 invested in construction in process.

Capital Debt

At September 30, 2023, the District had \$27,925,000 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to financial statements.

Requests for Information

If you have questions about this report or need additional financial information, contact *Hills of Minneola Community Development Districts* Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

FINANCIAL STATEMENTS

Statement of Net Position

September 30, 2023

	Governmental Activities
Assets	
Cash	\$ 290,783
Prepaid expenses	651
Deposits	785
Assessments receivable	2,004
Developer receivable	313,833
Restricted assets:	
Temporarily restricted investments	1,970,732
Capital assets:	
Capital assets not being depreciated	27,212,479
Total assets	29,791,267
Liabilities	
Accounts payable and accrued expenses	7,752
Retainage payable	593,905
Due to developers	21,062
Accrued interest payable	442,137
Noncurrent liabilities:	
Due within one year	610,000
Due in more than one year	27,237,470
Total liabilities	28,912,326
Net Position	
Net investment in capital assets	(1,217,748)
Restricted for debt service	1,664,100
Unrestricted	432,589
Total net position	\$ 878,941

Statement of Activities

Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 104,048	\$ 172,640	\$ 5,562	\$ -	\$ 74,154
Maintenance and operations	390,491	647,915	-	-	257,424
Interest on long-term debt	1,074,134	1,696,237	81,866	41,605	745,574
Total governmental activities	\$ 1,568,673	\$ 2,516,792	\$ 87,428	\$ 41,605	1,077,152
Change in net position					1,077,152
Net position, beginning					(198,211)
Net position, ending					\$ 878,941

Hills of Minneola Community Development District
Balance Sheet - Governmental Funds
September 30, 2023

	General	Debt Service	Capital Projects	Total Governmental Funds
Assets				
Cash	\$ 290,783	\$ -	\$ -	\$ 290,783
Prepaid expenses	-	-	651	651
Deposits	785	-	-	785
Investments	-	1,957,613	13,119	1,970,732
Assessments receivable	641	1,363	-	2,004
Developer receivable	120,722	193,111	-	313,833
Total assets	\$ 412,931	\$ 2,152,087	\$ 13,770	\$ 2,578,788
Liabilities, Deferred Inflows, and Fund Balances				
Liabilities:				
Accounts payable and accrued expenses	\$ 5,781	\$ -	\$ 1,971	\$ 7,752
Retainage payable	-	-	593,905	593,905
Due to developers	5,500	12,478	3,084	21,062
Total liabilities	11,281	12,478	598,960	622,719
Deferred inflows:				
Unavailable revenue	26,835	33,372	-	60,207
Fund balances:				
Nonspendable	785	-	651	1,436
Restricted for:				
Debt service	-	2,106,237	-	2,106,237
Capital projects	-	-	-	-
Assigned	174,708	-	-	174,708
Unassigned	199,322	-	(585,841)	(386,519)
Total fund balances	374,815	2,106,237	(585,190)	1,895,862
Total liabilities, deferred inflows, and fund balances	\$ 412,931	\$ 2,152,087	\$ 13,770	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	27,212,479
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds	60,207
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Accrued interest payable	(442,137)
Bonds payable	(27,847,470)
Net position of governmental activities	\$ 878,941

Hills of Minneola Community Development District
Statement of Revenues, Expenditures and Changes in the Fund Balances
Governmental Funds
Year Ended September 30, 2023

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenues				
Assessments	807,497	\$ 1,682,967	\$ -	\$ 2,490,464
Developer contributions	5,562	-	-	5,562
Investment and miscellaneous income	-	81,866	41,605	123,471
Total revenues	<u>813,059</u>	<u>1,764,833</u>	<u>41,605</u>	<u>2,619,497</u>
Expenditures				
Current:				
General government	95,233	8,815	-	104,048
Field Operations	390,491	-	-	390,491
Debt Service:				
Interest	-	1,078,078	-	1,078,078
Principal	-	590,000	-	590,000
Capital outlay	-	-	2,656,137	2,656,137
Total expenditures	<u>485,724</u>	<u>1,676,893</u>	<u>2,656,137</u>	<u>4,818,754</u>
Excess (Deficit) of Revenues Over Expenditures	<u>327,335</u>	<u>87,940</u>	<u>(2,614,532)</u>	<u>(2,199,257)</u>
Other Financing Sources				
Transfers in	-	-	52,150	52,150
Transfers out	-	(52,150)	-	(52,150)
Total other financing sources	<u>-</u>	<u>(52,150)</u>	<u>52,150</u>	<u>-</u>
Net change in fund balances	<u>327,335</u>	<u>35,790</u>	<u>(2,562,382)</u>	<u>(2,199,257)</u>
Fund balances, beginning of year	<u>47,480</u>	<u>2,070,447</u>	<u>1,977,192</u>	<u>4,095,119</u>
Fund balances, end of year	<u><u>\$ 374,815</u></u>	<u><u>\$ 2,106,237</u></u>	<u><u>\$ (585,190)</u></u>	<u><u>\$ 1,895,862</u></u>

Hills of Minneola Community Development District
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities**
Year Ended September 30, 2023

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net Change in Fund Balances - total governmental funds	\$ (2,199,257)
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Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets. Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.

Capital outlay	2,656,137
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Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.

Repayment of bonds payable	590,000
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	60,207
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Revenues reported in the funds in the current year must be eliminated from the statement of activities since revenue was recognized in the prior year.	(33,879)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	7,063	
Amortization of bond premium and discount	(3,119)	3,944

Change in net position of governmental activities	\$ 1,077,152
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Hills of Minneola Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
Year Ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Assessments	\$ 834,619	\$ 821,869	\$ 807,497	\$ (14,372)
Developer contributions	-	12,750	5,562	(7,188)
Total revenues	834,619	834,619	813,059	(21,560)
Expenditures				
Current:				
General government	125,068	125,068	95,233	29,835
Field Operations	533,900	533,900	390,491	143,409
Total expenditures	658,968	658,968	485,724	173,244
Net change in fund balance	175,651	175,651	327,335	151,684
Fund balance, beginning	47,480	47,480	47,480	-
Fund balance, ending	\$ 223,131	\$ 223,131	\$ 374,815	\$ 151,684

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Hills of Minneola Community Development District, (the “District”) was established on July 2, 2019 by the City of Minneola, Florida, Ordinance 2019-05 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and the power to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors (the “Board”), which is composed of five members. Ownership of land within the District entitles the owner to one vote per acre. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. All of the Board of Supervisors are affiliated with the Developer and major landowners.

The Board has final responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board (“GASB”) Statements 14, 39, and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

Government-Wide and Fund Financial Statements

The financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) grants, contributions and investment earnings that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the modified *accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough 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, except for Developer receivables for retainage, which are collected from the Developer when the amount is due to the contractor. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance special assessments are levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. These assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District. Certain debt service assessments are collected upon the closing of those lots subject to short term debt and are used to prepay a portion of the bonds outstanding.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund - Is the District's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

Debt Service Fund - Accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Project Fund - Accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants.

Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

Prepaid Costs

Prepaid costs are recorded as expenditures when consumed rather than when purchased in both government-wide and fund financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, sidewalks and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Long Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are reported as expenses. Bonds payable are reported net of premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2023.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has one item that arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental fund balance sheet, these amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above an additional action is essential to either remove or revise a commitment.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Standards

In fiscal year 2023, the District has not implemented any new accounting standards with a material effect on the District's financial statements.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors. There was one budget amendment for the fiscal year ended September 30, 2023.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
2. A public hearing is conducted to obtain comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. All budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

NOTE 3 DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District categorizes its fair value measurements within the fair value hierarchy 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.

Under GASB 72, 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.

The District has the following recurring fair value measurements as of September 30, 2023:

- Money market mutual funds of \$1,970,732 are valued using Level 2 inputs.

Instead of establishing a written investment policy, the District elected to limit investments to those approved by Florida Statutes and the District Trust Indenture. Authorized District investments include, but are not limited to:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury.

Investments made by the District at September 30, 2023 are summarized below. In accordance with GASB 31, investments are reported at fair value.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
First American Government Obligation Fund Y	\$ 1,970,732	AAAm	24 Days

Credit Risk:

For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating. Investment ratings by investment type are included in the preceding summary of investments.

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk:

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2023, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2023, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk:

The District places no limit on the amount the District may invest in any one issuer.

Interest Rate Risk:

The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

NOTE 4 CAPITAL ASSETS

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated:				
Improvements under construction	\$ 24,556,342	\$ 2,656,137	\$ -	\$ 27,212,479
Total capital assets not being depreciated	<u>24,556,342</u>	<u>2,656,137</u>	<u>-</u>	<u>27,212,479</u>
Governmental activities capital assets, net	<u>\$ 24,556,342</u>	<u>\$ 2,656,137</u>	<u>\$ -</u>	<u>\$ 27,212,479</u>

NOTE 5 LONG-TERM LIABILITIES

Series 2020 Special Assessment Bonds

In July 2020, the District issued \$23,520,000 of Special Assessment Revenue Bonds, Series 2020. The Bonds consist of \$2,350,000 Term Bonds due on May 1, 2025 with a fixed interest rate of 3.0%; \$3,385,000 Term Bonds due on May 1, 2031 with a fixed interest rate of 3.5%; \$6,775,000 Term Bonds due on May 1, 2040 with a fixed interest rate of 4.0%; and \$11,010,000 Term Bonds due on May 1, 2050 with a fixed interest rate of 4.0%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2021 through May 1, 2050.

The Series 2020 Bonds are subject to redemption at the option of the District prior to maturity at a redemption price as set forth in the Bond Indenture. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture. In the event of default, all principal and interest of the Bonds will become immediately due and payable.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met at September 30, 2023.

The Bond 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2020 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2023, total principal and interest remaining on the Series 2020 Special Assessment Revenue Bonds was \$36,513,330. Principal and interest paid was \$1,343,525 during the current year. Special assessment revenue of \$1,335,776, was pledged for the current year.

Series 2021 Special Assessment Bonds

In August 2021, the District issued \$5,890,00 of Special Assessment Revenue Bonds, Series 2021. The Bonds consist of \$505,000 Term Bonds due on May 1, 2026 with a fixed interest rate of 2.375%; \$710,000 Term Bonds due on May 1, 2031 with a fixed interest rate of 2.8%; \$1,790,000 Term Bonds due on May 1, 2041 with a fixed interest rate of 3.2%; and \$2,885,000 Term Bonds due on May 1, 2052 with a fixed interest rate of 4.0%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2023 through May 1, 2052.

The Series 2021 Bonds are subject to redemption at the option of the District prior to maturity at a redemption price as set forth in the Bond Indenture. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture. In the event of default, all principal and interest of the Bonds will become immediately due and payable.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met at September 30, 2023.

The Bond 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2021 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2023, total principal and interest remaining on the Series 2021 Special Assessment Revenue Bonds was \$9,512,827. Interest and principal of \$324,553 was paid in the current year. Special assessment revenue of \$327,191 was pledged for the current year.

NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

Long-term liability activity for the year ended September 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
Bonds Payable					
Series 2020	\$ 22,625,000	\$ -	\$ (470,000)	\$ 22,155,000	\$ 485,000
Less: Discount	(217,636)	-	7,843	(209,793)	-
Series 2021	5,890,000	-	(120,000)	5,770,000	125,000
Plus: Premium	136,987	-	(4,724)	132,263	-
Governmental activity long-term liabilities	<u>\$ 28,434,351</u>	<u>\$ -</u>	<u>\$ (586,881)</u>	<u>\$ 27,847,470</u>	<u>\$ 610,000</u>

At September 30, 2023, the scheduled debt service requirements on the bonds payable were as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 610,000	\$ 1,061,130
2025	630,000	1,043,611
2026	645,000	1,025,524
2027	670,000	1,004,410
2028	695,000	981,906
2029 - 2033	3,830,000	4,540,856
2034 - 2038	4,625,000	3,767,600
2039 - 2043	5,615,000	2,802,120
2044 - 2048	6,835,000	1,596,200
2049 - 2052	3,770,000	277,800
	<u>\$ 27,925,000</u>	<u>\$ 18,101,157</u>

NOTE 6 RELATED PARTY TRANSACTIONS

Developer and Major Landowners Transactions:

The Developer and major landowners own the land within the District; therefore revenue in the general and debt service funds include amounts levied on those lots owned by the Developer and major landowners. The Developer and major landowners contributed \$1,083,881 or 60% of the revenue for the year ended September 30, 2023. The District's activity is dependent upon the continued involvement of the Developer and major landowners, the loss of which could have a material adverse effect on the District's operations.

NOTE 7 MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial advisory and accounting services as well as clubhouse management services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreements, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

NOTE 8 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. The District has not filed any claims under this commercial coverage during the last two years.

NOTE 9 SUBSEQUENT EVENTS

In May 2024, the District issued \$7,525,000 of Special Assessment Revenue Bonds, Series 2024. The bonds have interest rates ranging from 4.7% to 5.875%, and principal on the bonds is due annually commencing May 1, 2025 through May 1, 2054.

COMPLIANCE SECTION

**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**

To the Board of Supervisors
Hills of Minneola Community Development District

We have audited, in accordance with 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 of the governmental activities and each major fund of *Hills of Minneola Community Development District* (the "District") as of and for the year ended September 30, 2023 and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 26, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the procedures that are appropriate in the circumstances for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McDermitt Davis

Orlando, Florida
June 26, 2024

MANAGEMENT LETTER

Board of Supervisors
Hills of Minneola Community Development District

Report on the Financial Statements

We have audited the financial statements of *Hills of Minneola Community Development District*, (the "District") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated June 26, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 26, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

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 the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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

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

Specific Information (Unaudited)

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

- a. The total number of District employees compensated in the last pay period of the District's fiscal year as zero.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 2.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as zero, no employees.

- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$81,504.
- e. 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 of the fiscal year being reported, together with the total expenditures for such project as: zero.
- f. 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 budget under Section 189.016(6), Florida Statutes, this information is included in the general fund budget statement.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District as O&M- \$43.24-\$46.53; Debt Service- \$780.64- \$1,259.10.
- b. The total amount of special assessments collected by or on behalf of the District as \$2,490,464.
- c. The total amount of outstanding bonds issued by the District and the terms of such bonds is disclosed in the notes.

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 did not note any 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.

McDiarmid Davis

Orlando, Florida
June 26, 2024



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Orlando, Florida 32803
407-843-5406
www.mcderritdavis.com

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Hills of Minneola Community Development District

We have examined *Hills of Minneola Community Development District's* (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2023. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on 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 the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the *Comptroller General of the United States*, and, accordingly, included examining, on a test basis, evidence about the 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 the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

McDermitt Davis

Orlando, Florida
June 26, 2024

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

11A

RESOLUTION 2024-15

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

WHEREAS, the District's Auditor, McDirmit Davis, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2023;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE HILLS OF MINNEOLA COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited 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 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 23rd day of September, 2024.

**HILLS OF MINNEOLA COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
AUGUST 31, 2024**

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2024**

	General Fund	SRF North	SRF South	Debt Service Fund 2020	Debt Service Fund 2021	Debt Service Fund 2024	Capital Projects Fund 2020	Capital Projects Fund 2021	Capital Projects Fund 2024	Total Governmental Funds
ASSETS										
Cash	\$ 112,359	\$34,981	\$523,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 670,654
Investments										
Revenue	-	-	-	312,366	132,652	-	-	-	-	445,018
Reserve	-	-	-	1,338,412	163,410	266,007	-	-	-	1,767,829
Prepayment	-	-	-	-	190	-	-	-	-	190
Construction	-	-	-	-	-	-	69,803	15	6,793,734	6,863,552
Cost of issuance	-	-	-	-	-	2,917	-	-	-	2,917
Interest	-	-	-	-	-	179,099	-	-	-	179,099
Due from Starlight	630	-	-	-	-	-	-	-	-	630
Due from Ashton Woods	596	-	-	-	-	-	-	-	-	596
Due from LB Minneola	3,689	-	-	-	-	-	-	-	-	3,689
Due from Pulte Group	3,257	-	-	-	-	-	-	-	-	3,257
Due from Arroyo CAP II-1, LLC	43	-	414	33,372	-	-	-	-	-	33,829
Due from JEN Florida 49	480	-	103,469	221,605	-	-	-	-	-	325,554
Due from debt service fund	229	-	-	-	-	-	-	-	-	229
Utility deposit	20	-	1,165	-	-	-	-	-	-	1,185
Prepaid expense	-	-	-	-	-	-	651	-	-	651
Total assets	<u>\$ 121,303</u>	<u>\$34,981</u>	<u>\$628,362</u>	<u>\$1,905,755</u>	<u>\$ 296,252</u>	<u>\$ 448,023</u>	<u>\$ 70,454</u>	<u>\$ 15</u>	<u>\$6,793,734</u>	<u>\$ 10,298,879</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Retainage payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,094	\$ 271,812	\$ -	\$ 593,906
Due to Landowner	-	-	-	12,478	-	-	3,084	-	-	15,562
Due to general fund	-	-	-	229	-	-	-	-	-	229
Landowner advance	5,500	-	-	-	-	-	-	-	-	5,500
Total liabilities	<u>5,500</u>	<u>-</u>	<u>-</u>	<u>12,707</u>	<u>-</u>	<u>-</u>	<u>325,178</u>	<u>271,812</u>	<u>-</u>	<u>615,197</u>
DEFERRED INFLOWS OF RESOURCES										
Deferred receipts	8,695	-	103,883	254,977	-	-	-	-	-	367,555
Total deferred inflows of resources	<u>8,695</u>	<u>-</u>	<u>103,883</u>	<u>254,977</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>367,555</u>
Fund balances:										
Assigned										
Debt service	-	-	-	1,638,071	296,252	448,023	-	-	-	2,382,346
Capital projects	-	-	-	-	-	-	(254,724)	(271,797)	6,793,734	6,267,213
3 months working capital	26,170	-	148,538	-	-	-	-	-	-	174,708
Unassigned	80,938	34,981	375,941	-	-	-	-	-	-	491,860
Total fund balances	<u>107,108</u>	<u>34,981</u>	<u>524,479</u>	<u>1,638,071</u>	<u>296,252</u>	<u>448,023</u>	<u>(254,724)</u>	<u>(271,797)</u>	<u>6,793,734</u>	<u>9,316,127</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 121,303</u>	<u>\$34,981</u>	<u>\$628,362</u>	<u>\$1,905,755</u>	<u>\$ 296,252</u>	<u>\$ 448,023</u>	<u>\$ 70,454</u>	<u>\$ 15</u>	<u>\$6,793,734</u>	<u>\$ 10,298,879</u>

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 34,685	\$ 34,261	101%
Assessment levy: off-roll	-	49,880	79,314	63%
Lot closings	2,638	11,281	-	N/A
Total revenues	<u>2,638</u>	<u>95,846</u>	<u>113,575</u>	84%
EXPENDITURES				
Professional & administrative				
Management/recording	4,000	44,000	48,000	92%
Legal - general counsel	1,328	6,193	15,000	41%
Engineering	-	-	7,500	0%
Audit	-	4,700	5,900	80%
Telephone	16	183	200	92%
Postage	34	268	213	126%
Printing & binding	4	46	50	92%
Legal advertising	1,062	3,874	1,500	258%
Annual district filing fee	-	175	175	100%
Insurance: GL & POL	-	5,758	6,119	94%
Contingencies	1,039	1,633	750	218%
Property taxes	-	2,748	-	N/A
Hosting & maintenance	-	-	705	0%
ADA compliance	-	199	210	95%
Total professional & administrative	<u>7,483</u>	<u>69,777</u>	<u>86,322</u>	81%
Other fees & charges				
Property appraiser & tax collector	-	840	1,071	78%
Total other fees & charges	-	840	1,071	78%
Total expenditures	<u>7,483</u>	<u>70,617</u>	<u>87,393</u>	81%
Excess/(deficiency) of revenues over/(under) expenditures	(4,845)	25,229	26,182	
Fund balances - beginning	111,953	81,879	89,367	
Fund balance - ending				
Assigned				
3 months working capital	26,170	26,170	26,170	
Unassigned	80,938	80,938	89,379	
Fund balances - ending	<u>\$ 107,108</u>	<u>\$ 107,108</u>	<u>\$ 115,549</u>	

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND - NORTH
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: off-roll	\$ -	\$ 36,606	\$ 32,749	112%
Total revenues	<u>-</u>	<u>36,606</u>	<u>32,749</u>	112%
EXPENDITURES				
Professional & administrative				
Arbitrage rebate calculation	-	-	750	0%
Debt service fund - accounting	458	1,375	5,500	25%
Dissemination agent	83	250	1,000	25%
Trustee	-	-	5,500	0%
Total professional & administrative	<u>541</u>	<u>1,625</u>	<u>12,750</u>	13%
Field operations and maintenance				
Pressure washing	-	-	20,000	0%
Total field operations & maintenance	<u>-</u>	<u>-</u>	<u>20,000</u>	0%
Total expenditures	<u>541</u>	<u>1,625</u>	<u>32,750</u>	5%
Excess/(deficiency) of revenues over/(under) expenditures	(541)	34,981	(1)	
Fund balances - beginning	35,522	-	11,666	
Fund balances - ending	<u>\$ 34,981</u>	<u>\$ 34,981</u>	<u>\$ 11,665</u>	

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND - SOUTH
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current	Year to	Budget	% of
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 313,715	\$ 309,872	101%
Assessment levy: off-roll	-	299,485	402,959	74%
Total revenues	-	613,200	712,831	86%
EXPENDITURES				
Professional & administrative				
Arbitrage rebate calculation	500	500	1,500	33%
Debt service fund - accounting	458	5,042	5,500	92%
Dissemination agent	167	1,833	2,000	92%
Trustee	4,031	4,031	11,000	37%
Total professional & administrative	5,156	11,406	20,000	57%
Field operations and maintenance				
Field operations manager	500	5,500	6,000	92%
Field operations accounting	292	3,208	3,500	92%
Landscaping labor	27,658	274,864	304,000	90%
Insurance: property	-	8,583	15,000	57%
Backflow test	-	-	150	0%
Irrigation repair	-	6,630	8,000	83%
Plants, shrubs & annuals	-	375	15,000	3%
Tree trimming	-	-	35,000	0%
Mulch	-	-	48,000	0%
Pressure washing	-	-	4,000	0%
Signage	-	-	3,000	0%
General maintenance	250	4,445	10,000	44%
Fence wall repairs	-	-	2,500	0%
Electric:				
Irrigation	-	-	12,000	0%
Street lights	7,492	58,107	50,000	116%
Entrance signs	-	-	2,000	0%
Water irrigation	131	1,225	6,000	20%
Park water fountain	-	58	-	N/A
Playground ADA mulch	-	981	5,000	20%
Total field operations & maintenance	36,323	363,976	529,150	69%
Other fees & charges				
Property appraiser & tax collector	-	6,274	9,683	65%
Total other fees & charges	-	6,274	9,683	65%
Total expenditures	41,479	381,656	558,833	68%
Excess/(deficiency) of revenues over/(under) expenditures	(41,479)	231,544	153,998	
Fund balances - beginning	565,958	292,935	257,455	
3 months working capital	148,538	148,538	148,538	
Unassigned	375,941	375,941	262,915	
Fund balances - ending	\$ 524,479	\$ 524,479	\$ 411,453	

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2020
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 739,944	\$ 730,883	101%
Assessment levy: off-roll	-	386,319	630,367	61%
Lot closing	5,660	24,004	-	N/A
Interest	6,857	82,569	-	N/A
Total revenues	<u>12,517</u>	<u>1,232,836</u>	<u>1,361,250</u>	91%
EXPENDITURES				
Debt service				
Principal	-	485,000	485,000	100%
Interest	-	859,425	859,425	100%
Total debt service	<u>-</u>	<u>1,344,425</u>	<u>1,344,425</u>	100%
Other fees & charges				
Tax collector	-	14,799	15,227	97%
Total other fees and charges	<u>-</u>	<u>14,799</u>	<u>15,227</u>	97%
Total expenditures	<u>-</u>	<u>1,359,224</u>	<u>1,359,652</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	12,517	(126,388)	1,598	
OTHER FINANCING SOURCES/(USES)				
Transfer out	(5,590)	(60,631)	-	N/A
Total other financing sources	<u>(5,590)</u>	<u>(60,631)</u>	<u>-</u>	N/A
Net change in fund balances	6,927	(187,019)	1,598	
Fund balances - beginning	1,631,144	1,825,090	1,809,321	
Fund balances - ending	<u>\$ 1,638,071</u>	<u>\$ 1,638,071</u>	<u>\$ 1,810,919</u>	

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2021
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: off-roll	\$ -	\$ 327,190	\$ 327,190	100%
Interest	1,231	14,620	-	N/A
Total revenues	<u>1,231</u>	<u>341,810</u>	<u>327,190</u>	104%
EXPENDITURES				
Debt service				
Principal	-	125,000	125,000	100%
Interest	-	201,704	201,704	100%
Total debt service	<u>-</u>	<u>326,704</u>	<u>326,704</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	1,231	15,106	486	
Fund balances - beginning	295,021	281,146	273,700	
Fund balances - ending	<u>\$ 296,252</u>	<u>\$ 296,252</u>	<u>\$ 274,186</u>	

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2024
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year To Date
REVENUES		
Interest	\$ 1,888	\$ 3,830
Total revenues	<u>1,888</u>	<u>3,830</u>
EXPENDITURES		
Debt service		
Cost of issuance	5,925	193,893
Underwriter's discount	-	150,500
Total debt service	<u>5,925</u>	<u>344,393</u>
Excess/(deficiency) of revenues over/(under) expenditures	(4,037)	(340,563)
OTHER FINANCING SOURCES/(USES)		
Bond proceeds	-	788,586
Total other financing sources	<u>-</u>	<u>788,586</u>
Net change in fund balances	(4,037)	448,023
Fund balances - beginning	452,060	-
Fund balances - ending	<u>\$ 448,023</u>	<u>\$ 448,023</u>

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2020
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year To Date
REVENUES		
Interest	\$ 274	\$ 1,773
Total revenues	<u>274</u>	<u>1,773</u>
EXPENDITURES		
Constructions costs	-	3,378
Total expenditures	<u>-</u>	<u>3,378</u>
Excess/(deficiency) of revenues over/(under) expenditures	274	(1,605)
OTHER FINANCING SOURCES/(USES)		
Transfer in	5,590	60,631
Total other financing sources/(uses)	<u>5,590</u>	<u>60,631</u>
Net change in fund balances	5,864	59,026
Fund balances - beginning	(260,588)	(313,750)
Fund balances - ending	<u>\$ (254,724)</u>	<u>\$ (254,724)</u>

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2021
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year To Date
REVENUES		
Interest	\$ -	\$ 4
Total revenues	<u>-</u>	<u>4</u>
EXPENDITURES	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	4
Fund balances - beginning	(271,797)	(271,801)
Fund balances - ending	<u><u>\$ (271,797)</u></u>	<u><u>\$ (271,797)</u></u>

**HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2024
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year To Date
REVENUES		
Interest	\$ 28,250	\$ 57,320
Total revenues	<u>28,250</u>	<u>57,320</u>
EXPENDITURES	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	28,250	57,320
OTHER FINANCING SOURCES/(USES)		
Bond proceeds	-	6,736,414
Total other financing sources/(uses)	<u>-</u>	<u>6,736,414</u>
Net change in fund balances	28,250	6,793,734
Fund balances - beginning	6,765,484	-
Fund balances - ending	<u><u>\$ 6,793,734</u></u>	<u><u>\$ 6,793,734</u></u>

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
HILLS OF MINNEOLA
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Hills of Minneola Community Development District held a Public Hearing and a Regular Meeting on May 29, 2024 at 10:00 a.m., at the Hampton Inn & Suites by Hilton, 2200 E Hwy 50, Clermont, Florida 34711.

Present:

Richard Jerman	Chair
Daniel Edwards	Vice Chair
James Dunn	Assistant Secretary
Max Perlman	Assistant Secretary

Also present:

Daniel Rom	District Manager
Kristen Thomas	Wrathell, Hunt and Associates, LLC
Vivek Babbar (via telephone)	District Counsel
Mark Stehli (via telephone)	District Engineer
Tim Bramwell (via telephone)	Bond Counsel
Mark Hills (via telephone)	Operations Manager
Rashmi Mehta	Resident
Audrey Ney	Resident

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Rom called the meeting to order at 10:02 a.m. Supervisors Jerman, Edwards, Perlman and Dunn were present. Supervisor White was not present.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements

41 **A. Affidavit/Proof of Publication**

42 **B. Mailed Notice to Property Owner(s)**

43 These items were included for informational purposes.

44 **C. Presentation of First Supplemental Engineer's Report (for informational purposes)**

45 Mr. Rom stated that the First Supplemental Engineer's Report was presented in detail at
46 the last meeting.

47 **D. Presentation of Revised Master Special Assessment Methodology Report (North Parcel
48 Assessment Area One), dated April 22, 2024 (for informational purposes)**

49 Mr. Rom stated that the Revised Master Special Assessment Methodology Report
50 (North Parcel Assessment Area One), dated April 22, 2024 was presented in detail at the last
51 meeting.

52 **E. Presentation of Final Third Supplemental Special Assessment Methodology Report
53 (North Parcel Assessment Area One Project), dated May 1, 2024 (for informational
54 purposes)**

55 Mr. Rom presented Final Third Supplemental Special Assessment Methodology Report
56 (North Parcel Assessment Area One Project), dated May 1, 2024 and stated it that the only
57 updates to this Report were to reflect the final financing numbers.

58 Mr. Rom reviewed the Tables on Pages 15 through 17 and noted the following:

- 59 ➤ Table 1 reflects a total of 346 units of varying sizes for Assessment Area One.
- 60 ➤ Table 2 reflects Capital Improvement Plan North Parcel Project Costs of \$13,565,290.62.
- 61 ➤ Table 3 reflects the Sources and Uses of Funds.
- 62 ➤ Table 4 reflects the Benefit Allocations.
- 63 ➤ Table 5 reflects the Bond Assessment Apportionment.

64 **F. Resolution 2024-09, Authorizing the Construction and Acquisition of Certain Public
65 Capital Improvements; Equalizing, Approving, Confirming, and Levying Non-Ad
66 Valorem Special Assessments on the Property Specially Benefited by Such
67 Improvements to Pay the Cost Thereof; Providing a Method for Allocating the Total
68 Assessments Among the Benefited Parcels Within the District; Providing for Penalties,
69 Charges, Discounts, and Collection Procedures; Confirming the District's Intention to**

Issue its Special Assessment Revenue Bonds; Providing for Challenges and Procedural Irregularities; Providing for Severability, Conflicts, and an Effective Date

Mr. Rom presented Resolution 2024-09.

On MOTION by Mr. Edwards and seconded by Mr. Dunn, with all in favor, the Public Hearing was opened.

- Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.

No affected property owners or members of the public spoke.

On MOTION by Mr. Edwards and seconded by Mr. Dunn, with all in favor, the Public Hearing was closed.

- Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right.

The Board, sitting as an Equalizing Board, made no changes to the assessment levels.

On MOTION by Mr. Perlman and seconded by Mr. Dunn, with all in favor, Resolution 2024-09, Authorizing the Construction and Acquisition of Certain Public Capital Improvements; Equalizing, Approving, Confirming, and Levying Non-Ad Valorem Special Assessments on the Property Specially Benefited by Such Improvements to Pay the Cost Thereof; Providing a Method for Allocating the Total Assessments Among the Benefited Parcels Within the District; Providing for Penalties, Charges, Discounts, and Collection Procedures; Confirming the District's Intention to Issue its Special Assessment Revenue Bonds; Providing for Challenges and Procedural Irregularities; Providing for Severability, Conflicts, and an Effective Date, was adopted.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2024-10, Setting Forth the Final Terms of the Special Assessments Which Secure the Series 2024

Bonds; Adopting a Final Supplemental
Special Assessment Methodology Report;
and Providing for Severability, Conflicts
and an Effective Date

Mr. Rom presented Resolution 2024-10. Mr. Babbar stated that this Resolution adopts
the final terms and the final Methodology Report reflecting those terms.

**On MOTION by Mr. Perlman and seconded by Mr. Jerman, with all in favor,
Resolution 2024-10, Setting Forth the Final Terms of the Special Assessments
Which Secure the Series 2024 Bonds; Adopting a Final Supplemental Special
Assessment Methodology Report; and Providing for Severability, Conflicts and
an Effective Date, was adopted.**

▪ **FMSbonds, Inc., Bond Underwriter Agreement for the Series 2024 Bonds**

This item was an addition to the agenda.

Mr. Rom presented the Bond Underwriter Agreement; this is the standard Agreement.

**On MOTION by Mr. Perlman and seconded by Mr. Edwards, with all in favor,
the FMSbonds, Inc., Bond Underwriter Agreement for the Series 2024 Bonds,
was approved.**

Mr. Bramwell and Mr. Stehli left the meeting.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2024-05,
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**

Mr. Rom presented Resolution 2024-05. He reviewed the proposed Fiscal Year 2025
budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal
Year 2024 budget, and explained the reasons for any changes.

Mr. Rom noted that a significant number of the North Parcel parcels will remain off roll; the final rolls from the Lake County Property Appraiser have not been received yet but are anticipated in a few weeks. Once received, the on-roll and off-roll numbers will be updated.

Discussion ensued regarding assessment amounts for the various product types for the North and South Parcel Assessment Areas for both the on and off-roll assessments, assessments.

Mr. Rom noted that the Board can make changes to the proposed Fiscal Year 2025 budget up until it is adopted at the August Public Hearing. He noted that the anticipated assessment increase is due to significant increases in certain Field Operations and Maintenance (O&M) expenses.

On MOTION by Mr. Edwards and seconded by Mr. Perlman, with all in favor, Resolution 2024-05, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law on August 26, 2024 a 1:00 p.m. at the City of Minneola City Hall, 800 N. US Hwy 27, Minneola, Florida 34715; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2024-11, Electing and Removing Officers of the District and Providing for an Effective Date

Mr. Rom presented Resolution 2024-11. Mr. Perlman nominated the following:

Kristen Thomas	Assistant Secretary
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No other nominations were made.

This Resolution removes the following from the Board:

Cindy Cerbone	Assistant Secretary
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The following prior appointments by the Board remain unaffected by this Resolution:

Richard Jerman	Chair
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Daniel Edwards	Vice Chair
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Matthew White	Assistant Secretary
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James Dunn	Assistant Secretary
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177	Max Perlman	Assistant Secretary
178	Craig Wrathell	Secretary
179	Daniel Rom	Assistant Secretary
180	Craig Wrathell	Treasurer
181	Jeff Pinder	Assistant Treasurer

182

183 **On MOTION by Mr. Perlman and seconded by Mr. Edwards, with all in favor,**
184 **Resolution 2024-11, Electing, as nominated and Removing Officers of the**
185 **District and Providing for an Effective Date, was adopted.**

186

187

188 **SEVENTH ORDER OF BUSINESS**188 **Consideration of Cherrylake Proposal for**
189 **Landscape Maintenance of Del Webb**
190 **Mineola Phase 1 Entry**

191

192 Mr. Rom presented the Cherrylake Proposal for Landscape Maintenance of Del Webb
193 Mineola Phase 1 Entry and noted this work does not reach the cost threshold that would
194 require the CDD to obtain multiple bids or go through the Request for Proposals (RFP) process.

195 A Board Member stated that he refuses to approve this proposal as he wants to see
196 proposals/bids from other vendors.

197 Mr. Rom will seek proposals from at least one more vendor.

198 Discussion ensued regarding Cherrylake's familiarity with the CDD by way of their work
199 on HOA projects, some Board Members not wanting to hire a vendor to perform just one
200 project, etc.

201

202 **EIGHTH ORDER OF BUSINESS**202 **Acceptance of Unaudited Financial**
203 **Statements as of April 30, 2024**

204

205 **On MOTION by Mr. Edwards and seconded by Mr. Dunn, with all in favor, the**
206 **Unaudited Financial Statements as of April 30, 2024, were accepted.**

207

208

209 **NINTH ORDER OF BUSINESS**209 **Approval of April 22, 2024 Regular Meeting**
210 **Minutes**

211

On MOTION by Mr. Jerman and seconded by Mr. Dunn, with all in favor, the April 22, 2024 Regular Meeting Minutes, as presented, were approved.

TENTH ORDER OF BUSINESS**Staff Reports**

A. District Counsel: Straley Robin Vericker

B. District Engineer: Poulos & Bennett, LLC

There were no reports from District Counsel or the District Engineer.

C. Field Operations: Mark Hills

Mr. Hills discussed an area with washouts.

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

- **NEXT MEETING DATE: June 24, 2024 at 1:00 PM**

- **QUORUM CHECK**

The next meeting will be held on June 24, 2024, unless canceled.

ELEVENTH ORDER OF BUSINESS**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

TWELFTH ORDER OF BUSINESS**Public Comments**

Resident Rashmi Mehta asked a question about the water.

Resident Audrey Ney thanked the Board and Staff for all they have done to make this a beautiful community to live in.

THIRTEENTH ORDER OF BUSINESS**Adjournment**

On MOTION by Mr. Jerman and seconded by Mr. Dunn, with all in favor, the meeting adjourned at 10:42 a.m.

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247

Secretary/Assistant Secretary

Chair/Vice Chair

HILLS OF MINNEOLA

COMMUNITY DEVELOPMENT DISTRICT

STAFF

REPORTS

HILLS OF MINNEOLA COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>City of Minneola City Hall, 800 N US Hwy 27, Minneola, FL 34715</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 28, 2024	Regular Meeting	1:00 PM
November 5, 2024	Landowners' Meeting	9:00 AM
November 25, 2024	Regular Meeting	1:00 PM
January 27, 2025	Regular Meeting	1:00 PM
February 24, 2025	Regular Meeting	1:00 PM
March 24, 2025	Regular Meeting	1:00 PM
April 28, 2025	Regular Meeting	1:00 PM
June 23, 2025	Regular Meeting	1:00 PM
July 28, 2025	Regular Meeting	1:00 PM
August 25, 2025	Regular Meeting	1:00 PM
September 22, 2025	Regular Meeting	1:00 PM