



***BEACH
COMMUNITY DEVELOPMENT DISTRICT***

Advanced Meeting Package

Regular Meeting & Budget Public Hearing

***Monday
July 17, 2023
6:00 p.m.***

***Location:
12788 Meritage Blvd.,
Jacksonville, FL 32246***

Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.

Beach

Community Development District

250 International Parkway, Suite 208
Lake Mary FL 32746
321-263-0132

Board of Supervisors
Beach Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Beach Community Development District is scheduled for **Monday, July 17, 2023, at 6:00 p.m.** at the **12788 Meritage Blvd., Jacksonville, FL 32246**

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-193 or dmcinnes@vestapropertyservices.com. We look forward to seeing you at the meeting.

Sincerely,

David McInnes

David McInnes
District Manager

Cc: Attorney
Engineer
District Records

District: **BEACH COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Monday, July 17, 2023

Time: 6:00 PM

Location: 12788 Meritage Blvd.,
Jacksonville, FL 32246

Call-in Number: +1 (929) 205-6099

Meeting ID: 7055714830#

Revised Agenda

I. Roll Call

II. Pledge of Allegiance

III. Audience Comments – *(limited to 3 minutes per individual for agenda items)*

IV. Seat 1 Vacancy – New Supervisor Selection

A. Selection of Candidate for Seat #1

- | | |
|--------------------|----------------------------------|
| 1. Barry Ramesar | <u>Exhibit 1</u> |
| 2. Cristal Evans | <u>Exhibit 2</u> |
| 3. Deborah Hickman | <u>Exhibit 3</u> |
| 4. Elena Korsakova | <u>Exhibit 4</u> |
| 5. Karen Young | <u>Exhibit 5</u> |
| 6. Marie Watson | <u>Exhibit 6</u> |
| 7. Mark Delahunty | <u>Exhibit 7</u> |
| 8. Ryan Jones | <u>Exhibit 8</u> |

B. Oath of Office [Exhibit 9](#)

C. Acceptance or Waiver of Compensation

D. New Supervisor Information Sheet [Exhibit 10](#)

E. Form 1 [Exhibit 11](#)

F. Review Sunshine Law & Supervisor Duties [Exhibit 12](#)

G. Consideration of Chair & Vice Chair

H. Consideration & Adoption of **Resolution 2023-08**, Re-Designating Officers [Exhibit 13](#)

V. Public Hearings

A. **FY 2024 Budget Public Hearing**

- | | |
|---|-----------------------------------|
| 1. Open the Public Hearing | |
| 2. Presentation of Public Notices | <u>Exhibit 14</u> |
| 3. Presentation of FY 2023-2024 Budget | <u>Exhibit 15</u> |

- V. **Public Hearings – continued**
 - a. **DM’s Spreadsheet Including YTD Amounts** [Exhibit 15a](#)
 - b. **Budget with Proposed Assessments** [Exhibit 15b](#)
 - 4. Public Comments
 - 5. Close the Public Hearing
 - 6. Consideration & Adoption of **Resolution 2023-09**,
Adopting Fiscal Year 2023-2024 Budget [Exhibit 16](#)
- B. **FY 2024 O&M Assessments Public Hearing**
 - 1. Open the Public Hearing
 - 2. Public Comments
 - 3. Close the Public Hearing
 - 4. Consideration & Adoption of **Resolution 2023-10**, Annual
Assessments [Exhibit 17](#)
- VI. **Consent Agenda**
 - A. Consideration for Approval – The Minutes of the Board of
Supervisors Workshop Held on May 10, 2023 [Exhibit 18](#)
 - B. Consideration for Approval – The Minutes of the Board of
Supervisors Regular Meeting Held on May 15, 2023 [Exhibit 19](#)
 - C. Consideration for Acceptance – The May 2023 Unaudited
Financial Statements [Exhibit 20](#)
 - D. Consideration for Acceptance – The June 2023 Unaudited
Financial Statements [Exhibit 21](#)
- VII. **Business Items**
 - A. Presentation & Acceptance of FY 2022 Audited Annual
Financial Report [Exhibit 22](#)
 - B. Consideration & Adoption of **Resolution 2023-11**, Designating
Dates, Times, & Location for FY24 Meetings [Exhibit 23](#)
 - C. Consideration of Pavers Installation at Mailbox Proposal – *To Be
Distributed*
 - D. Consideration of Pool Umbrellas, Based, & Seat Cushions
Proposal Options
 - 1. Summary of Comparisons [Exhibit 24](#)
 - 2. Southern Breeze [Exhibit 25](#)
 - 3. Leisure Creations [Exhibit 26](#)
 - 4. Palm Casual [Exhibit 27](#)
 - 5. FL Backyard [Exhibit 28](#)
 - E. Consideration of Motion Sensors Hardware Installation Near
Guardhouse Proposal – *To Be Distributed*
 - F. Consideration of Fitness Center Console Repair Proposal [Exhibit 29](#)
 - G. **Consideration of Fitness Room Lease Proposal Options**
 - 1. **Life Fitness** [Exhibit 30](#)
 - 2. **Commercial Fitness Products** [Exhibit 31](#)
 - 3. **Florida Fitness Systems – To Be Distributed**

VII. Business Items – continued

H. Consideration of Xcel Fitness Products Peloton Proposal

[Exhibit 32](#)

I. Update on City of Jax Resolution – EGIS Response to Indemnity Question

[Exhibit 33](#)

J. **Consideration of Big Z Pool Service LLC Proposal**

[Exhibit 34](#)

VIII. Audience Comments *(limited to 3 minutes per individual for non-agenda items)*

IX. Supervisors' Requests

X. Action Items Summary

XI. Next Meeting Quorum Check: August 21, 6:00 PM

(VACANT)	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> No
Chance Wedderburn	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> No
Sheila S. Papelbon	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> No
Matt Calderaro	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> No
Robert Renn	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> No

XII. Adjournment

EXHIBIT 1



Résumé, Barry Ramesar

Email: barryramesar@yahoo.com

Cell phone: 954-790-3330

Highly qualified and experienced skilled executive leader with over 25 years of experience leading, directing and managing within several major industry leading companies conducting operations worldwide. Recognized for global implementation and management of policies, procedures, and regulations. Expert at risk analysis measures, risk management plans, root cause analysis and corrective/preventative action measures and I am a certified auditor, with PMP, Lean Six Sigma Green Belt, and various leadership certifications.

WORK EXPERIENCE		Current role January 2021 to Present
Crowley Crowley provides Worldwide Logistics, Government, Marine and Energy Solutions, with offices in 35 countries. www.crowley.com		Director, Operations Integrity Responsible for establishing and maintaining the Management System requirements across all Vessels and Office Ports and Facilities in the USA, including the HQ in Jacksonville, and offices located in Tampa FL and Seattle WA.
WORK EXPERIENCE		March 2016 to Dec 2020
Hornbeck Offshore Operators Hornbeck Offshore Services is a world leader in marine transportation and specialty services to the Oil & Gas industry and to the US Military. www.hornbeckoffshore.com		Vice President Responsible for providing company-wide safety management direction for policies, procedures, and programs to deliver strategic QHSE performance and results globally, <i>USA, Mexico, Brazil, Caribbean & other international locations</i> . Actively participates and represents on regulatory and industry groups and councils. Provides input for improvements in regulations related to the industry.
WORK EXPERIENCE		April 2007 to December 2015
Chevron Corporation Chevron is one of the world's largest energy companies ranking high on the Fortune 500 list of top USA public corporations. www.chevron.com		Senior Leader, Operational Excellence, Planning & Performance Led implementation of corporate expectations. Managed goals and objectives for delivering Operational Excellence. Responsible for developing HSE key performance objectives (KPI's), targets, and metrics to monitor and benchmark company's performance. Provided and ensured sound strategy. Provided subject matter expertise (SME). Responsible for development of HSE procedures for Major Capital Projects. Led HSE audits of major contractors. Managed and supervised HSE teams comprised of employees and contractors to deliver corporate business results. Developed organizational capability staffing plans. Facilitated HSE networks and communities of practices.

2001-2007 Manager – Transocean/GlobalSantaFe International Drilling Company. Houston Texas.

2000 Production Petroleum Engineer, EOG Resources. Port of Spain Trinidad.

1998-1999 Process Engineer PotashCorp.

Board of Directors Experience:

1. Estates of NorthPark, Covington LA – Board member, 3 years. [HOME \(estatesofnorthpark.com\)](http://estatesofnorthpark.com)
2. Northshore Technical Community College, Marine Advisory Board, 2 years. St. Tammany Parish, LA.

CERTIFICATIONS:

- Safety Management Supervisor (SMS)
- NEBOSH Occupational Safety and Health Certified
- ISO 9001:2015 Lead Auditor Quality Systems
- Project Management Professional, PMP
- DNV Supervisory Loss Control and Prevention
- Lean Six-Sigma Green Belt

Technical

- Lean Six Sigma Green Belt
- PSM – Process safety Management
- PMP – Project Management Professional
- ISO 9001:2015 Certified Auditor
- International Safety Management (ISM) Auditor

Emergency & Crisis Management

- ICS (Incident Command Systems) Levels 100 and 200
- Emergency Response Team Leader Training (5-day)
- Marine and Offshore Firefighting Fire Team Leader
- OSHA 24-Hour HAZWOPER
- OSHA 24-Hour HAZ-MAT

Risk Assessment Skills & Competence

- HazID – Hazard Identification Study Facilitator
- HAZOP – Hazard and Operability Technique
- Bowtie and Fault Tree Analysis
- FMEA – Failure Mode and Effects Analysis

Leadership & Management

- Communication and Negotiation Skills
- Performance Based Leadership Workshop
- Building Effective Safety Cultures
- Operational Discipline & Excellence
- People Leadership – Leading Effective Teams
- Supervisor Essentials 1 and 2
- Developing HSE Mentoring Skills

HSE Regulatory & Industry Standards. Versed, Skilled, Proficient, and experienced in implementing regulatory requirements for Federal, Local and State requirements.

BUSINESS SKILLS

Computer Skills

Strong in Microsoft Office applications, Excel, Word, PowerPoint, SharePoint, Teams, SharePoint.

Language & Communication

Excellent Presentation skills. Strong Technical report and document writing proficiency.

People & Soft Skills

Handles negotiation, conflict, and employee relation situations well. Analytical and problem-solving skills.

INTERNATIONAL WORK EXPERIENCES

North America & USA: Florida, Texas, Louisiana, Canada: Calgary, St. John's

Europe: United Kingdom, Kazakhstan

Central/South America: Trinidad & Tobago, Mexico, Brazil

Africa: Equatorial Guinea (Malabo)

Asia: Singapore, Thailand, Brunei, Malaysia, Vietnam

EXHIBIT 2

Cristal Evans
2436 Provati CT
Jacksonville, FL 32246
cristallei13.1@gmail.com
(404) 387-0148

WORK EXPERIENCE

Information Security Specialist 2210 (GS-13)

58410 Cybersecurity Branch Deputy

Naval Information Warfare Center PAC – Philadelphia, PA

February 2019 to Current

- Risk Management Framework Lead supporting U.S. Coast Guard Assessment and Authorization (A&A) packages for tactical C4ISR systems to obtain Authority to Operate (ATO)
- Support in the management of cybersecurity compliance activities for C4ISR including; evaluating network designs and devices for information assurance (IA) vulnerabilities, developing security requirements, and assessing security controls
- Proficient in the management of ATO packages thru the Risk Management Process (RMF) utilizing the Enterprise Mission Assurance Support Service (EMASS)
- Review vulnerability assessments and documentations
- Develop Plan of Action and Milestones (POA&M) to address security deficiencies.

Information Security Analyst

Advance Science Technology – Moorsetown, NJ

February 2018 to January 2019

- Provide support for the Navy Assessment and Authorization (A&A) packages for tactical C4ISR systems to obtain Authority to Operate (ATO)
- Support in the management of cybersecurity compliance activities for C4ISR including; evaluating network designs and devices for information assurance (IA) vulnerabilities, developing security requirements, and assessing security controls
- Proficient in the management of ATO packages thru the Risk Management Process (RMF) utilizing the Enterprise Mission Assurance Support Service (EMASS)
- Review vulnerability assessments and documentations
- Develop Plan of Action and Milestones (POA&M) to address security deficiencies.

Information Security Analyst

Security Systems Incorporated (SSI) – Lakehurst, NJ

August 2016 to January 2018

- Serves as an information systems security officer for the Navy Aviation Data Management and Control Systems (ADMACS) network. Performs all procedures necessary to ensure the safety of information systems assets and to protect systems from intentional or inadvertent access or destruction.
- Leads the development and implementation of IT security plans, policies and procedures. Develops the artifacts for attainment of organization-wide, network-wide, lab and program compliance assessments and authorizations
- Perform audits of IT assets for security violations and noncompliance.
- Provides required remediation to correct security violations and issues.
- Information Systems Security Officer for cross domain solution (CDS)

Information Security Engineer

Leidos – Aberdeen Proving Ground, MD

March 2013 to July 2016

- Security Engineer for a military Intelligence Surveillance and Reconnaissance Program, responsible for coordinating comprehensive program and project plans in support of Enterprise IT initiatives; developing Certification and Accreditation (C&A) support documentation IAW applicable DoD and IC directives; and providing subject matter expertise for IA architecture activities through written and verbal guidance to the customer on current and emerging IA standards, processes, and best practices.
- Performs all procedures necessary to ensure the safety of information systems assets and to protect systems from intentional or inadvertent access or destruction.

- Perform IA testing and conduct annual security review, preparing and analyzing test results to develop into a POA&M for engineering review and remediation, identify security vulnerabilities and provided guidance on mitigating risks to systems undergoing the C&A process.
- Assist in the management and establishment of security policies and procedures.
- Manage security assessments of the command's information systems and networks utilizing eEye Retina, DISA Gold Disk Scanner, Windows Automated Security Scanning Program; remediation of IA vulnerabilities identified as a result of those assessments following the DoD Information Assurance Certification and Accreditation Program (DIACAP) security framework process. Review vulnerability assessments documentation.
- Assist in leading, supporting, and/or facilitating security assessments of the customer's overall security posture, and mitigation of IA vulnerabilities and residual risks.
- Perform IA testing, develop risk assessments, perform threat analyses, and manage initial and subsequently identified risks.
- Perform network security analysis and risk management for designated unclassified and classified networks.
- Develop Plan of Action and Milestones (POA&M) to address deficiencies.
- Support of IA program including development, collection, assessment, and reporting of IA metrics.
- Ensures compliant patch management, IAVA compliance, and maintain CCB-approved configurations, consistent with DoD and Intel Community (IC) policies and procedures.

Information Security Analyst

General Dynamics Information Technology - Fort Bragg, NC

May 2012 to February 2013

Member of the Army JWICS Network Auditing Program assigned to the Ground Intelligence Support Activity duties include:

- Ensuring the integrity and protection of the JWICS network, systems, applications, and classified information by technical enforcement of security policies through diligent review of audit data and alerts via security tools such as ArcSight, HBSS, SureView. Collects, analyzes, and escalates security events; discerns real incidents from routine events.
- Performs proactive threat identification to include initial threat assessments, triage, and coordinate escalation of significant events in a timely manner.
- Researches and documents events that may affect the confidentiality, integrity, or availability of classified information within the JWICS network to support escalation of events to Senior Analysts.
- Assists in the development, implementation, and documentation of audit analysis techniques, tactic, and procedures (TTP's) in accordance with DoD and Intelligence Community (IC) policies, regulations, directives, and standards that will ensure increased security and efficient handling of information security events on the JWICS network.

Information Management Officer and Security Manager

General Dynamics Information Technology - Fort Gordon, GA

October 2010 to May 2012

Served as Information Systems Security Officer (ISSO) for the National Security Agency/Central Security Service.

- Ensuring the integrity and protection of the JWICS network, systems, applications, and classified information by technical enforcement of security policies through diligent review of audit data and alerts via security tools such as ArcSight, HBSS, SureView. Collects, analyzes, and escalates security events; discerns real incidents from routine events.
- Performs proactive threat identification to include initial threat assessments, triage, and coordinate escalation of significant events in a timely manner.
- Researches and documents events that may affect the confidentiality, integrity, or availability of classified information within the JWICS network to support escalation of events to Senior Analysts.

Assists in the development, implementation, and documentation of audit analysis techniques, tactic, and procedures (TTP's) in accordance with DoD and Intelligence Community (IC) policies, regulations, directives, and standards that will ensure increased security and efficient handling of information security events on the JWICS network

Joint Multinational Network Division NCOIC

United States Army - Camp Arifjan, Kuwait

May 2009 to June 2010

- Responsible for the supervision and management of six subordinate IT specialist
- Information Assurance Security Officer (IASO) responsible for ensuring implementation of IA policies IAW DIACAP and ICD standards of units within US Army Central Command.
- Maintained situational awareness of IA posture (including PO&AM updates), conducted reviews, and initiated recertification, if required.
- Physical security officer accountable for physical access control, vulnerabilities and threat assessment

Instructor/Writer

United States Army

October 2006 to Present

- Instructor and developer supporting the educational objectives for the 25B MOS (US Army Military Occupational Specialty Information Technology Course).

- Chosen as part of the 25B Course Instructor Tiger Team, to co-chair in the first implementation of the COMPTIA S+ program as a Center of Excellence school
- Selected as first instructor to teach COMPTIA Security+ module for 25B course at Fort Gordon Signal School
- Section Information Management Officer responsible for workgroup administration functions: patching and vulnerability management for 56 workstations

EDUCATION

M.S. Cybersecurity

Currently pursuing M.S. Cybersecurity at Wilmington University (expected to graduate Spring 2024)

CERTIFICATIONS

Comptia Security+ (SYS401)

CCNA

ITIL

CISSP (currently preparing to take exam July 2023)

ADDITIONAL INFORMATION

- Information Assurance/Network Security Specialist with over 12+ years' experience in information systems.
- CompTIA certified security professional possessing, CCNA, Security + and CEH certifications.
- Meets IAT Level II qualifications in accordance with DoD Directive 8570. Strong background in mission critical data, systems and network security, handling sensitive and classified materials with an active federally investigated
- TS/SCI security clearance.
- Excellent group and interpersonal communications, organization, demonstration, and presentations skills.

SKILLS

- Network Security: AWS Cloud Security Architect, ArcSight, HBSS, InnerView Splunk
- Military Systems: Tactical Network Management System, MCS/BCS, TIMS, GCCS, CPOF

EXHIBIT 3



Deborah S. Hickman DNP, MHA, RN CRNFA, N.E.A.-B.C.

2996 Brettungar Drive
Jacksonville, FL 32246

(c) 912-506-2883
(w) 904-953-7255
Deborah.h18@comcast.net
Hickman.deborah@mayo.edu

Executive Summary

- Demonstration of multidisciplinary healthcare leadership through current professional and evidence-based practice. Highly developed communication, writing and decision skills, problem solving, and time management skills.
- Experienced transformational strategic, business, and operational leader in acute care, physician practice, and ambulatory facilities. Successful in customer service through teamwork, creativity, conflict resolution and collaboration.
- Strength in project management, construction, re-design, strategic growth management, change management (Six Sigma, Team STEPPS, and other mixed methodology), regulatory compliance (TJC, CMS, Magnet, and other accreditation programs).
- Advanced technology, AI/Robotics/Predictive Analytics, business, technical writing, marketing, and clinical expertise. Strengths in data analysis, innovation, and creativity.
- Healthcare leader, provider, and clinical staff recruitment, retention and development strategy. Strong in skills management, adaptability, and critical thinking with emotional intelligence.
- Relevant and current knowledge of economics, politics, healthcare business, population health, health information systems, current market forces, reimbursement, and fiscal accountability.
- Maintains high level of involvement in national organizations such as AORN, ASC, and ASPAN, AST, AAMI.

Experience

Mayo Clinic; Jacksonville, FL; January 2023 – Present

Nurse Administrator FLA Inpatient, Surgical and Diagnostic Services

- ✚ The No. 1 hospital in Florida 2022-2023 (US News & World Report); Private 304 beds/34 operating rooms
- ✚ Responsible for 2 Post Surgical Care Units, 2 Short Stay /Ambulatory Units, Outpatient Radiology, Interventional Radiology

- ✚ Bronze Mayo Quality fellow (1/2023)
- ✚ IS-100.C (FEMA) Emergency Management Institute; Introduction to Incident Command System (ICS training)
- ✚ IS-200C: (FEMA) Emergency Management Institute; Basic Incident Command System for Initial Response (ICS training)
- ✚ NA Advisor to Nursing Value Analysis Committee (FLA)
- ✚ NA Lead Evolving Models of Care: Inpatient LPN Care Model
- ✚ Ambulatory Model of Care: OP Cancer Care (BMT, other infusions)
- ✚

Johnson and Johnson MedTech HPC (2018 – 2022 by request)

Consultant / Speaker

- ✚ AITA (Alpha and Beta)
- ✚ Ethicon Hub (future ecosystem)
- ✚ R-Tab (advanced visualization with AI for surgical training)
- ✚ Cerebro (QI metrics data collection from energy device)
- ✚ Orchestrator (surgical throughput)
- ✚ Aurora Image Viewer (3D model with CT and MRI)
- ✚ OTAVA (robotics development)
- ✚ RAD (Ethicon “Robotic and Digital” surgery (joint venture with WCH) committee member

Baptist Medical Center; Jacksonville, FL; August 2016 to November 2022

Director of Adult Surgical Services

- ✚ 500 Bed Acute Care / Tertiary Care Facility
- ✚ Responsible for >300 FTEs, with 10 direct reports
- ✚ > 19.5K annual cases/procedures; \$1.3 billion gross revenue, \$179 million expense annual budget.
- ✚ Including 17 MOR, 4 CVOR, 7 Neuro OR, 4 ASC Orthopedic, 2 ASC Multispecialty, all PACU sites, Endoscopy Services, Day Stay, Pre-Anesthesia Clinical Evaluation unit, Anesthesia, Perfusion, Surgical and Anesthesia Scheduling, Bloodless Medicine program for health system, Health system Prep and Sterile
- ✚ Co-Chair System Surgical Value Enhancement Team, meeting goals > \$1.5 M annually.
- ✚ System Champion for TJC Rights and Responsibilities Chapter
- ✚ Baptist MD Anderson Surgical Services Lead

- ✚ System Leader SSI Task force; ERAS protocol champion
- ✚ Lotus Award Co-Chair
- ✚ Operational Performance Improvement Rapid Improvement Event Chair (Neurosurgery; Surgical Scheduling)
- ✚ System and Nursing Research Committee
- ✚ Cerner, LeanTass, OR Hub Software Analytics Clinical Specialist; Epic Transition team
- ✚ New construction consolidated Central Sterilization / Instrument Tracking; Neurosurgery Pre/Post Expansion (12 bays); ASC;
- ✚ TJC, Comprehensive Stroke Center, Magnet, Leap Frog, Press Ganey, etc.
- ✚ System Orthopedic Service Line (surgical services representative)
- ✚ Addition of 24 surgeons to the MOR campus over 3-year period
- ✚ Lead Adult Surgical Services Executive Steering Committee for Adult Surgical Services, Gastroenterology and Endoscopic Services, Neurosurgery Services, and Ambulatory Surgery

Southern Orthopedics and Sports Medicine; Apex Surgery Center; Brunswick, GA (March 2015 to August 2016)

Practice Administrator

5 MD Orthopedic and Subspecialty Surgery Practice, Peak Performance Physical Therapy, MRI, and new to construct Apex Surgery Center

- Hired in time of restructuring to work with managing partners and consultants to evaluate, recommend, and restructure business and clinical services in the practice
- **Project Management** for new ASC for single specialty orthopedics with 23 hr. stay support for outpatient total joint replacement

Renue Plastic Surgery and Renue Surgery Center(s); Brunswick, St. Simons, St. Mary's, Waycross and Jessup, GA; (January 2009 to February 2015)

Director of Surgical and Support Services

- ✚ **Certified RN First Assistant (CRNFA)** for 3 MDs credentialed in 6 Acute (hospital) and 2 Ambulatory Surgery Center
- ✚ Plastic, Reconstructive, and Hand Surgery Practice
- ✚ Responsible for the project management construction and process design of two (2) new Free Standing Ambulatory Surgery Center(s) and 4 new practice sites
- ✚ Obtained and sustain of successful Georgia State Department of Human Resources and Licensure as well as (CMS) Medicare and

Medicaid approval for both ASCs.

- ✚ Successfully obtain and sustain AAAHC Accreditation in all ASC facilities.
- ✚ CPR and ACLS Instructor; PALS certified

Southeast Georgia Health System, Brunswick, Georgia; (March 2005 – January 2009)

System Director of Surgical and Support Services

- ✚ Responsible for fiscal and operational leadership of Perioperative Services in 2 Acute Care Hospitals, and 1 free standing ENT Ambulatory Surgery Center (ASC), Bariatric Care Center of Excellence, and Heartburn Care Center.
- ✚ Construction of new Outpatient Care Center (Open 7/10/2006)
- ✚ Free standing ENT Center with AAAHC Accreditation with Deemed Status, and successful annual State Survey for licensure.
- ✚ Professional anesthesia contract development, negotiation, and enforcement for all anesthesia services. All other Surgery related contracting and contract management.
- ✚ Program evaluation (RFP creation), Feasibility Study, and Implementation of independent programs such as Bariatric, Hyperbaric, Wound Care, and Heartburn Treatment Center.

Inova Heart and Vascular Institute; Inova Health System, Fairfax Hospital, Falls Church, VA; (Feb. 2004 – March 2005)

Patient Care Director, RNFA, Cardiovascular, Thoracic, Transplant Perioperative Services (CVOR) and Support Services (Stat Lab)

- ✚ Responsible for fiscal and operational management of 6 (Cardiovascular) OR Suite, CRNFA program, Stat Lab, Perfusion, Pre-Operative Services, and a Viewing Dome Community Outreach Program/Foundation that serves adult and pediatric cardiovascular, thoracic and transplant surgery. DaVinci Robotic cases, Heart and Lung transplantation, VAD surgical program (end destination and bridge to transplant), and lung volume reduction surgery.
- ✚ Construction/Design of new state of the art stand-alone heart facility to include all Stryker/Berchtold Super Suites with voice activation and image routing of multiple systems (Stryker, PACS, centricity, CareCast, Cerner, EKO, USA, etc.)
- ✚ Manage move plan to new facility with multidisciplinary team of: RNs, RNFAs, PAs, Residents, Surgical Technicians, Perfusionists, Cardiovascular Technologists, Laboratory Technologists, and

other ancillary staff with no interruptions of services.

- ✦ Fully licensed and CAP and AABB Laboratory Accreditation
- ✦ Magnet leadership team

**Penn State (Milton S. Hershey) Medical Center, Hershey, PA;
(September 2002-Feb. 2004)**

Nurse Manager Perioperative Services – Main OR

- ✦ Responsible for fiscal and operational management of 18 suite Main Operating Rooms at major teaching, level one trauma center, including all specialties and transplant services.
- ✦ Project leadership of 2 new “Super-Suite” Operating Rooms
- ✦ Manage in multi-union facility to include negotiations, strike-contingency
- ✦ Interactive robotic (SIM) learning lab for staff/medical student training
- ✦ Presented as model leader for Center for Leadership and Development (see hospital website)
- ✦ Successful management in a facility with 2 labor unions and 1 employed at will human resource group. Successful negotiation in 2 contract cycles.

Wellspan Health, York, PA; (October 1999-September 2002)

CN III Surgical Services – Open Heart Team (Wellspan York). Perioperative RN (pre-intra-post) – Apple Hill Surgical Center

- ✦ Responsible for direct patient care in the operating room of those patients undergoing cardiovascular and thoracic surgery in this teaching/trauma center.
- ✦ Function in the Circulating, Scrub, RN First Assistant (RNFA) roles.
- ✦ Skilled in equipment such as IABP (Intra-Aortic Balloon Pump), pacemakers, cell salvage systems, etc.
- ✦ Provide perioperative patient care in freestanding (joint venture/for profit) ambulatory surgery center (Competent and assigned to all levels of care: Pre-op, Intra-op, PACU stage I and II).
- ✦ Member of Clinical Advancement Panel, and Documentation Committee.
- ✦ Magnet clinical unit council

Experience Cont.

2001 **Independent Consultant** Quorum Health Resources

- ✦ Spanish Peaks, Colorado VA Hospital
- ✦ Provide consulting services for expansion to include surgical services in this rural VA facility

Nanticoke Health Systems, Seaford, DE; (Dec. 1997– Sept. 1999)

Manager Surgical Services

- ✦ Responsible for fiscal and operational management of Surgical Services.
- ✦ Project management of new facility construction to include Operating Rooms (6) and PACU.
- ✦ Evaluation, selection and transition team HER conversion

Atlantic General Hospital, Berlin, MD; March 1993-December 1997

Nurse Manager (Multiple Units)

- ✦ Nurse Manager Surgical Services, Infection Control, and Employee Health
- ✦ RN First Assistant (initiated education program for RNFA and Perioperative Elective with BSN program)
- ✦ Supervisor Emergency Services
- ✦ Design, construction, and operationalize new independent community hospital facility
- ✦ Responsible for fiscal and operational management of Surgical Services (Ambulatory Surgery, Outpatient Services, Operating Room, Post Anesthesia Care Unit, Central Sterile Processing and Distribution, Employee Health, and Infection Control).
- ✦ Successful adaptation during downsizing efforts in a facility managed by a for-profit organization (Quorum Health Resources)
- ✦ Medical staff recruitment (created RNFA program to meet the expectations of the surgeons) as well as participating in Credentialing Committee.
- ✦ Met and exceeded State of Maryland (Medicare) regulations through four consecutive inspections.
- ✦ Received full three years JCAHO Accreditation with no deficiencies (first visit).
- ✦ Helicopter transport RN
- ✦ House supervision PRN
- ✦ Marketing/ Fund Raising/ Speakers Bureau/ Event Chair

Peninsula Regional Medical Center, Salisbury, MD; June 1982-March 1993

- + **Registered Nurse** Operating Room, Level 1 Trauma Center
- + **Charge nurse** responsibilities on evening/night shift.
- + Proficient in Circulating and Scrub role.
- + Post Anesthesia Care Unit expertise.
- + Surgical Scrub Technician, Operating Room
- + Phlebotomist, Laboratory Department
- + Primary Unit Assistant ICU Step Down Unit
- + Primary Unit Assistant at satellite facility (66th St. Med. Ctr.) in Ocean City, Maryland.
- + Nursing Assistant

Education

- + Jacksonville University, Jacksonville, FL

Doctor of Nursing Practice (DNP); 2020.

- + Wilmington College, Georgetown, DE

Master of Science (MS); Health Care Administration.
1999.

- + Delaware County Community College, Media, PA

Registered Nurse First Assistant (RFNA); 1994.

- + Salisbury State University, Salisbury, MD

Bachelor of Science Degree in Nursing (BSN); 1987.

SSU Nursing Honor Society, Sigma Theta Tau International

- + Wicomico Senior High School (Graduate), Salisbury, MD
(Medical Services Program with LPN training), 1982

- + Georgetown University, Washington, DC

Georgetown Healthcare Leadership Institute, 2004 and 2008

**Licensure,
Certifications, etc.**

- + RN State of FL (Previous license in good standing in MD, PA, DE, VA, CA, GA)
- + Certified nurse Operation Room (CNOR) since 1994
- + Certified RN First Assistant (CRNFA) since 2010
- + Sigma Theta Tau International Lambda Eta Chapter

✚ BLS and ACLS Instructor since 1999, PALS certified

✚ OTHER VOLUNTEER SERVICES:

- Member Northeast Florida Association of the Nightingales
- Candidate for AORN National Office (Nominated 2011-2017-2018, 2021).
- AORN Recommended Practices Advisory Committee 2007-2015 (8 yrs.)
- AORN Surgical Conference Education Advisory Committee and Chair 2016-2018
- CCI - CRNFA Item/Test Form Review Committee 2011-2012, 2015
- CCI- CRNFA Test Question Development Committee 2012-2013
- Guest Editor, Author, and Contributor to AORN Journal, Perioperative Nursing Clinics, OP Surgery Magazine, WebMD, various text(s), and AORN Recommended Practices (available upon request)
- Active Member in AORN since 1988, Delegate at Large for National AORN convention(s) attended annually since 1994.
- AORN Leadership Specialty Assembly Past Chair 2010-2011
- AORN Ambulatory Specialty Assembly Chair 2012-2013
- Professional/Practice Issues Chair for Leadership SA, Ambulatory SA, and Plastic/Reconstructive SA. Additional Specialty Assembly memberships: RN First Assistant, Informatics
- Guest Speaker for Zimmer at National AORN meeting (Prevention of SSI through EBP bundle adoption) 2016
- Member of ASC and ASPAN since 2009
- Past Member of Cerner Information Systems Government Affairs user subcommittee
- AORN Chapter author “RNFA Core Curriculum”
- Test question reviewer at CCI for CNOR, and CRNFA
- Alexander’s Care of the Patient in Surgery volunteer chapter editor (Vascular and Thoracic Surgery) 2006
- Volunteer McGladrey Classic Golf Tournament, Sea Isl. GA 2009-2013
- Volunteer United Way 2016-2022
- Volunteer Habijax 2017-2018, 2021, 2022
- Volunteer Players Golf Tournament, Ponte Vedra 2016-2022

Publications

- Volunteer WebX.com Tournament, Atlantic Beach, FL 2017-2018
- Volunteer Jim Furyk Tournament, Jacksonville, FL 2021-2022

Hickman, D.S., Morgan, L., Mohr, D.L., McCart, D. (2020). Classification of Surgical Case Descriptions for Surgical Scheduling Improvement in Neurosurgery (DNP Capstone Project). Jacksonville University, Jacksonville, Florida, USA.

Hickman, D.S. (2013). Floating Nurses to Specialty Areas. Retrieved from Gardner-Webb University (64).

Hicks, R., Denholm, B., Hickman, D. contributor (2013). Recommended Practices Implementing AORN Recommended Practices for Care of Patients Undergoing Pneumatic Tourniquet-Assisted Procedures. *AORN Journal* 98(4), 383-393.

Hickman Mathis, D. (2011). The Culture of Safety. *Perioperative Nursing Clinics; Plastic and Reconstructive Surgery* 6(2), 187-193. Doi: 10.1016/j.cpen.2011.04.003.

Note: guest editor for volume 6 also

Messina, B.A.M., Iammiciello, J.M., Escallier, L.A., Hickman D.S. contributor (2011). Opening the Doors to the OR: Providing Students with Perioperative Clinical Experience (with Ambulatory Take-Away). *AORN Journal* 94(2), 180-188

Hickman, D.S. (2009). Talk Your Way to a Culture of Safety. *Outpatient Surgery Magazine (on-line)*; <http://editionsbyfry.com/Olive/ODE/OSM/PrintPagesView.htm>

Seifert, P.C., Hickman, D.S. (2005). Enhancing Patient Safety in a Healing Environment. *Topics in Advanced Practice Nursing eJournal*.5(1).

Hickman, D.S. (2005). *Core Curriculum for the RN First Assistant/Module 4 vascular Surgery*. In: Vaiden, R. (ed. 4).

Hickman, D.S., (1999). Communicating Change; Introduction of Surgical Technicians in a Small Rural Community Hospital (Master's Thesis). Wilmington University, Wilmington, Delaware, USA.

Biography synopsis

Nurse Administrator – Deborah S. Hickman, DNP, MHcA, RN, C-RNFA, CNOR and N.E.A.-B.C. joined Mayo Clinic in Florida, January 3, 2023 as Nurse Administrator. Ms. Hickman received her LPN training from Wicomico Community College, received her Bachelor of Science in Nursing from Salisbury State University (University of Maryland System) Salisbury, MD, her Master of Science in Health Care

Administration, from Wilmington College in Delaware, and her DNP through Jacksonville University (2020). Ms. Hickman completed her Registered Nurse First Assistant from Delaware Community College, in Media, Pennsylvania and is a CRNFA. She has been a member of Sigma Theta Tau International Honor Society of Nursing, and a member of Association of Perioperative Nurses (AORN) since 1990. She received her Certification in Perioperative Nursing in 1994 and has maintained that certification throughout her career. She is a certified Nurse Executive Advanced and a member of the NE-FONL. Mrs. Hickman attended the Georgetown University, School of Nursing and Health Science and The McDonough School of Business Healthcare Leadership Institute in Washington DC. Mrs. Hickman has over 35 years of experience in acute, ambulatory, and office-based health care. She has performed in many staff capacities and risen in the ranks of leadership maintaining Administrative and Clinical Director level positions in perioperative healthcare in a range of small community hospitals, small and large private practices, large academic facilities, and very large multi-facility health systems. Prior to her role at Mayo Clinic in Florida, Ms. Hickman was the Director of Adult Surgical Services at Baptist Medical Center Jacksonville. She was the Administrator for Southern Orthopedics and Sports Medicine, as well as Renue Plastic Surgery and Surgery Center(s). She was the System Director of Surgical and Support Services for Southeast Georgia Health System, Brunswick, Georgia. Ms. Hickman served as the Director of Cardiac and Thoracic Surgery for the Inova Heart and Vascular Institute in Fairfax, VA, and previously the Director of In-Patient Surgery for Penn State Milton S. Hershey Medical Center. Ms. Hickman has served her professional organization of AORN at the local and national level for many years. Her publications are listed.

EXHIBIT 4

Elena Korsakova, MBA, CPA

(904) 881 – 7259

korse200120@yahoo.com

EXPERIENCE

City of Jacksonville (Jacksonville, FL) July 2008 – Present
Public Accounts Auditor at the Office of the City Council Auditor – assisted external auditors with annual audits, worked on performance audits of City's departments, agencies, and special accounts, assisted City Council in their review and monitoring of the City's budget, worked on special audit work and projects requested by City Council

Florida State College at Jacksonville (Jacksonville, FL) Aug. 2013 – Aug 2020
Accounting Adjunct – taught accounting classes on as needed basis

LICENSURE

Certified Public Accountant, AC42115, Florida (Current, Active)

EDUCATION

University of North Florida, Jacksonville, FL Dec. 2010
Master of Business Administration (Accounting), GPA 3.5/4.0
University of North Florida, Jacksonville, FL May 2008
Bachelor of Business Administration (Accounting), GPA 3.6/4.0

INTERNSHIPS

Unitrin Kemper (Jacksonville, FL) May 2007 – Dec. 2007
Accounting & Finance Intern – audited lease agreements and travel expenses, analyzed operations workflow, assisted with real estate budget and forecasting models/projects, consolidated A/P database, assisted accounting staff with ledger conversion

ADDITIONAL EXPERIENCE

UNF Tutoring Center (Jacksonville, FL) Sept. 2007 – July 2008
Accounting Tutor – assisted students with accelerated levels of accounting and finance
UNF Dean's Office, COBA (Jacksonville, FL) Jan. 2007 – May 2007
Office Assistant – assisted in various projects, maintained personnel files, delivered checks

ACTIVITIES

Women's Basketball Team at UNF (former member)

ADDITIONAL SKILLS

Computer: Microsoft Office, IDEA, Oracle
Language: Russian (native)

SCHOLARSHIPS & HONORS

KPMG Scholarship 2008
Blanche and Luther Coggin Scholarship 2007, 2006
Student Government Scholarship 2007, 2006
National Dean's List 2005, 2004
President's Honor List Fall 2005, Spring 2005
Phi Theta Kappa (International Honor Society)
Golden Key (International Honor Society)

EXHIBIT 5

KAREN YOUNG

2978 Pescara Drive, Jacksonville, Florida · 9045146074

Youngk1001@att.net

I am a proactive and motivated resident who has lived in Tamaya since September 2019. I have served on several task forces- Landscape, Finance, and Amenity Policies. I have volunteered at several amenity activities- Decorating cupcakes for Halloween, Octoberfest, and 2 functions this December, meeting Santa and a breakfast. I have attended most of the CDD meetings and workshops since moving into the community and was a volunteer to get proxies when we could add a member to the HOA Board. I am well aware of the concerns of many of the residents and the constraints of the Board. I believe I could be an asset to the board as I am retired and have plenty of time to organize, research or whatever may be needed.

EXPERIENCE

1977 – 2012

TEACHER, DUVAL COUNTY SCHOOL BOARD

I was fortunate to be able to teach at Sandalwood High School my entire career. I was department chair of Family and Consumer Sciences, sponsored Junior and Junior Varsity Cheerleaders, Anchor Club and Senior Class. I was given the honor of being Teacher of the year in 2000. I was also an adjunct teacher with Florida Community College of Jacksonville.

1983 – 1985

CATERER, HAPPY HEARTS

I started the catering business in 1983 with another teacher. We organized, planned, and did all finances for the business. We managed employees as needed for events. We ended the business in 1985 when I had my second child.

EDUCATION

MARCH 1977

BACHELOR OF SCIENCE, FLORIDA STATE UNIVERSITY

Member of Garnet Key Honor society, Member of Alpha Gamma Delta Sorority, Little Sister for Sigma Nu Fraternity. Held the offices of Activities Chair and Social Chair in the Sorority.

JUNE 1977

FLORIDA COMMUNITY COLLEGE OF JACKSONVILLE

I went back to add science to my teaching certificate.

SKILLS

- Good organization skills
- Attention to details
- Management skills
- Personal relationship skills

EXHIBIT 6

Marie G. Watson

2806 Bastia Court Jacksonville, FL 32246 • Cell: 904-219-2336 • jodabo@comcast.net

Professional Summary

Trusted Professional with 47+ years in Market Business Development, Financial Sales & Management. Highly effective in sourcing and retaining long-term client relationships. Extremely motivated and driven to exceed goals and expectations.

Strengths

- Goal/Detail oriented
- Superior organizational skills
- Extensive referral network
- Commendable work ethic
- Financial analysis aptitude
- Exceptional communication skills
- Strong client relations
- Market tenure

Work History

VP/Commercial Lending, 03/2018 to Current

SouthState Bank/f/k/a CenterState Bank – Jacksonville, FL

- Business Development Officer
- Strategic pre-call planning with effective market research related to preferred industries and targeted prospect calls.
- Source new loan/deposit opportunities that build long-term banking relationships.
- Review loan application package, to include detailed cash flow and financial analysis to complete the pre-underwriting process.
- Advise clients of financial services that could be beneficial.
- Oversee the entire loan process to ensure the client receives exceptional service and receives timely updates throughout the loan process.
- Develop positive customer relationships through consistent client contact and excellent service.
- Effective management and growth of existing client portfolio
- Cultivate a loyal customer base, resulting in a high level of repeat and referral business.
- Work collaboratively in team environment.
- Develop and maintain a loyal COI referral network.
- Represent the brand and company professionally to drive more business referrals.

VP/Business Relationship Banker, 04/2013 to 03/2018

JPMorgan Chase Bank – Jacksonville, FL

- Business Development Officer in Chase Bank expansion market.
- Develop and maintain loyal COI referral network.
- Effective management and growth of existing client portfolio
- Develop new loan opportunities driven by industry research and targeted prospect calls.
- Review loan application package, to include detailed cash flow and financial analysis, detailed credit summary, and recommendation for Underwriting approval,
- Responsible for collection of updated financials and completion of Annual Credit Reviews.
- Deepen client relationships through cross-sale of Treasury products and services.
- Cultivate successful partnerships with Wealth Advisors, Retail Staff and Treasury Bankers.

VP/Bank Manager/Business Relationship Loan Officer, 01/2000 to 01/2013

First Citizens Bank f/k/a Ironstone Bank – Jacksonville, FL

- Jacksonville Woman of the Year/LLS
- Top affiliate sales for new memberships/Jacksonville Chamber of Commerce
- Numerous Top Sales awards throughout my career

Work experience prior to 2000 available upon request

Professional Affiliations

- CREW
- MGMA
- NAIOP
- SBRN
- Women Business Owners
- Jacksonville Chamber of Commerce -Trade and Logistics Council, Professional Women's Council, Health Council

Education

- **JPMorgan Chase - Chicago, IL** - Advanced Cash Flow and Financial Analysis
- **First Citizen Bank-Alpharetta, GA** - Credit Training and Cash Flow Analysis
- **Watson School of Real Estate-Jacksonville, FL** - Real Estate Salesperson
- **Penn State-York Campus** - Business

EXHIBIT 7

To: Whom It May Concern

Fr: Mark Delahunty, 2578 Tartus Dr, 954-678-8813

Re: Open CDD Board seat

My family:

My wife of 43 years, Ramona, and I live at 2578 Tartus Dr and have been here since April 2019. We have enjoyed living in this quickly changing and exciting community and look forward to all the changes yet to be. You may have seen me running at 6am each morning with our 2 Red and White Irish Setters, Murphy and Charlie.

We have 2 daughters - Erin and Caitlin - and 2 granddaughters – Quinn and Rosie – and they played a critical part in our decision to move here. Located in Atlanta and Orlando, we wanted to live in an area that was attractive to them for vacations and holiday visits. Our community, with its location, amenities, facilities and people hit every note. We love sharing our good fortune with them throughout the years.

My goal, whether appointed to the Board or not, is to ensure our forever home and community is and will always be a wonderful place not only for my family, but for all our neighbors.

My Story:

I am retired United Parcel Service executive. I spent 35 years with that great organization before retiring in 2010, in part to do elder care for both sets of parents.

My career spanned operations, finance, sales, marketing, new product development and process design. I learned by doing, caring and working with partners and stakeholders to achieve our desired outcomes.

During my last 10 years, I coordinated analysis around potential New Products and Services for the organization. During this time, we launched over \$2 Billion of realized new ventures for the company. Maybe more importantly, we helped the organization understand the risks and reward trade offs and were able to stop projects when they were not acceptable. Board of Director presentations, Major Customer interactions, negotiations with Unions, outside stakeholders and entities across the world were all part of this experience.

These efforts required working across every function and operation to conceptualize outcomes; design or adapt processes to achieve goals; build infrastructure and operations to introduce and support these new opportunities and build consensus and gain cross organizational buy in to ensure we had a united vision as we attacked the inevitable challenges we faced.

Prior to that, I spent 2 years as part of a cross functional team chartered with redefining UPS Corporate Processes for both Product Development and Business Information Analysis. As such we examined HOW things were done: what was desired to be done: where hidden obstacle or pocket vetoes were found and what activities or decisions did not support the strategies and goals of the company. Our recommendations were adopted and the Processes we defined are in place.

My experience also includes being the Controller Coordinator of UPS Product Cost. In this group we developed the first product level view of profitability for the company. Again, this required working closely with stakeholders across the company to understand how to allocate costs by activity; how to

assign \$ by logical rules and methods and how to tie focus to strategic goals. It was critical to understand the 80/20 concept. Focus on the 20% of “things” that drove 80% of benefit or obstacle. Know what to concentrate on and do it.

As the District Controller for Southeast Texas (Southern Texas/Houston) I directly managed over 125 employees in work required to support our growing and complex organization day to day.

With over 400,000 employees and a \$100B in revenue, to say UPS is the World Leader in Logistics is not overstating things. At the District level, our efforts enabled our men and women make the engine hum locally.

I also spent my first 10 years in Operations. The logistics of picking up, sorting, feeding, delivering hundreds of millions of parcels is complex. But at the end of the day its concepts are simple. Motivated people, who are managed well, treated fairly and given the tools they need to succeed can accomplish great things.

Education:

MBA – Finance, Florida Atlantic University

BBA – Labor Relations/Human Resource Management, Florida Atlantic University

Developed and taught Logistics Training Workshops for UPS in conjunction with Michigan State University

Dozens of workshops, seminars, etc. around finance, process design and management, labor relations, activity cost analysis, negotiation strategy

Why do I want to volunteer?

As a retiree I have the time and focus available to help ensure we utilize our assets in the most advantageous manner. My experience taught me to focus on the critical issues to overcome problems or gain opportunities. With experience working across functions, stakeholders and people of every economic and social background, I’ve been successful at driving results through buy in and partnership.

Tamaya is our forever home. We’ve been coming to Jacksonville for 40 years to visit friends and family. When we drove into the community for the first time, Ramona turned to me and said, “this is the place”.

I’d like the honor of being considered for the open position. However, we will be out of the country on a preplanned family vacation from June 10th until July 15th. I will have access to email and texts but obviously will not be able to attend the meeting on June 19th. However, I have been considered previously and spoken to the Board in a previous meeting, so I hope I can still be considered.

EXHIBIT 8

Ryan H. Jones, AIF®, AWMA®
ryanhudsonjones@aol.com
ryan.h.jones@raymondjames.com
904.614.2809 (Cell)

Ryan is a Senior Vice President, and senior partner with Magnolia Wealth Advisors of Raymond James & Associates and focuses on Wealth and Investment Management. Magnolia Wealth Advisors consult in the areas of Tax Aware Investing, Estate Strategies, Business Succession Planning, Charitable Planning, Multiple Generation Wealth Strategies, Tax Efficiency Strategies, Equity Preservation Strategies and Investment Management for High Net Worth Families, Business Owners, Executives, Non-Profits and Foundations.

Ryan has his Series 6, 63, 65, 7, Life & Variable Annuities licenses. Ryan also holds professional designations as an AIF®, Accredited Investment Fiduciary, & the AWMA®, Accredited Wealth Management Advisor, a professional education degree through the College for Financial Planning. Ryan was annually named to the Executive and Director's Council as a Premier Advisor at his previous firm, This designation is held by a select group of Financial Advisors that reflects a high level of standards as measured by the firm's criteria for revenue generation, educational attainment and client-service best practices. Ryan has been recognized as a Northeast Florida Premier Wealth Manager in Jacksonville Magazine.

While in his profession Ryan guides others in their investments, Ryan is personally - and fully - invested in Northeast Florida and her people. On a near-daily basis, Ryan gives of his time, talents and treasures to many facets of our community - helping improve education for our children, offering care and compassion for the underprivileged, and assisting with support for special needs children and their families. Yet, the greatest return on Ryan's community service is realized in his work with other young adults to strengthen their faith, so as to encourage and equip them to help others as well.

Specifically, Ryan served as President, Vice President, Treasurer, Board Member and Paul Harris Fellow of the Riverside Rotary Club. Ryan served at a local church on the Board of Trustees, President of the Foundation, Deacon & Bible Fellowship Teacher. Ryan assisted in establishing & serving as the Treasurer & President of the Covenant School of Jacksonville (a K-12 Hillsdale Curriculum Licensed School). Ryan has also served on many local Boards including the Jacksonville Community Council (JCCI), The Ronald McDonald House, Ortega Elementary School Advisory Council, AmiKids Jacksonville, Foundation of Strength, DSAJ, Pine Castle Inc. & The Jacksonville Chamber of Commerce Board of Trustees.

Ryan is also a member of the Leadership Jacksonville Class of 2020. The goal of Leadership Jacksonville is to educate, connect & inspire diverse leaders to build & strengthen their communities. Ryan was a member the Jacksonville Regional Political Leadership Institute sponsored by the Jacksonville Chamber of Commerce. The Institute seeks to "encourage energetic and inspiring members of the business community to become outstanding public leaders." This institute, along with Leadership Jacksonville develops leaders to assume greater responsibility as community trustees who improve the quality of life for self, family & community.

Nominated by the Jacksonville City Council President, Ryan served on the Jacksonville Taxation, Revenue & Utilization of Expenditures (TRUE) Commission - an advisory body to the City regarding fiscal policy. The TRUE Commission's goal is to improve the City's long-range financial soundness, planning, budgeting, and management.

Ryan holds his B.A. in Political Science, Pi Sigma Alpha Honors from the University of Florida. He was a member of the Student Honor Court, Student Traffic Court, and the Sigma Chi Fraternity. Northeast Florida has been home to Ryan for over four decades. Now, Ryan and his wife Jennifer are rearing four children in the community they love and serve.

EXHIBIT 9

**BEACH
COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF BEACH COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _____

The foregoing oath was administered before me this ____ day of _____, 2023, by _____, who personally appeared before me, and is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of _____ Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

Notary Public, State of Florida

Print Name: _____

Commission No.: _____ Expires: _____

EXHIBIT 10

Beach
A Community Development District

NEW SUPERVISOR INFORMATION SHEET

Please return completed forms to
Vesta District Services
Records Management
250 International Parkway, Suite 208
Lake Mary, FL 32746
Phone: 321-263-0132, EXT-193
District Manager: David McInnes

1) Name: _____

2) Address: _____

3) County of Residence _____

4) Phone or Cell _____

5) Email Address _____

6) Waive OR Accept Compensation of Statutorily Allowed \$200 per Meeting
_____. If you have elected to receive compensation
then please forward the attached payroll forms along with the New Supervisor
Information Sheet.

Payroll Information

1) Date of Birth: _____

2) Drivers License Number: _____

EXHIBIT 11

FORM 1

STATEMENT OF
FINANCIAL INTERESTS

2022

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

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF ☐ CANDIDATE OR ☐ NEW EMPLOYEE OR APPOINTEE**** THIS SECTION MUST BE COMPLETED ****

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2022.

MANNER OF CALCULATING REPORTABLE INTERESTS:

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

☐ COMPARATIVE (PERCENTAGE) THRESHOLDS OR ☐ DOLLAR VALUE THRESHOLDS

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

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

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

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

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

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

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

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

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

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

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

NAME OF CREDITOR	ADDRESS OF CREDITOR

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

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

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

☐ I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

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

SIGNATURE OF FILER:

Signature: _____

Date Signed: _____

CPA or ATTORNEY SIGNATURE ONLY

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

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

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

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

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

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

Candidates file this form together with their filing papers.

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

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

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

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

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2022.

NOTICE

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

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

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the or municipal water resources coordinator; county or municipal pollution state and any person appointed to fill a vacancy in such office, unless control director; county or municipal environmental control director; county required to file full disclosure on Form 6. or municipal administrator with power to grant or deny a land development

2) Appointed members of each board, commission, authority, or permit; chief of police; fire chief; municipal clerk; appointed district school council having statewide jurisdiction, excluding members of solely advisory superintendent; community college president; district medical examiner; bodies, but including judicial nominating commission members; Directors purchasing agent (regardless of title) having the authority to make any of Enterprise Florida, Scripps Florida Funding Corporation, and Career purchase exceeding \$35,000 for the local governmental unit.

Source Florida; and members of the Council on the Social Status of Black 8) Officers and employees of entities serving as chief administrative Men and Boys; the Executive Director, Governors, and senior managers of officer of a political subdivision.

Citizens Property Insurance Corporation; Governors and senior managers 9) Members of governing boards of charter schools operated by a of Florida Workers' Compensation Joint Underwriting Association; board city or other public entity.

members of the Northeast Fla. Regional Transportation Commission; board 10) Employees in the office of the Governor or of a Cabinet member members of Triumph Gulf Coast, Inc.; board members of Florida Is For who are exempt from the Career Service System, excluding secretarial, Veterans, Inc.; and members of the Technology Advisory Council within the clerical, and similar positions.

Agency for State Technology. 11) The following positions in each state department, commission,

3) The Commissioner of Education, members of the State Board board, or council: Secretary, Assistant or Deputy Secretary, Executive of Education, the Board of Governors, the local Boards of Trustees and Director, Assistant or Deputy Executive Director, and anyone having the Presidents of state universities, and the Florida Prepaid College Board. power normally conferred upon such persons, regardless of title.

4) Persons elected to office in any political subdivision (such as 12) The following positions in each state department or division: municipalities, counties, and special districts) and any person appointed to Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, title.

commissions, authorities, or other bodies of county, municipality, school 13) Assistant State Attorneys, Assistant Public Defenders, criminal district, independent special district, or other political subdivision: the conflict and civil regional counsel, and assistant criminal conflict and civil governing body of the subdivision; community college or junior college regional counsel, Public Counsel, full-time state employees serving as district boards of trustees; boards having the power to enforce local code counsel or assistant counsel to a state agency, administrative law judges, provisions; boards of adjustment; community redevelopment agencies; and hearing officers.

planning or zoning boards having the power to recommend, create, or 14) The Superintendent or Director of a state mental health institute modify land planning or zoning within a political subdivision, except for established for training and research in the mental health field, or any major citizen advisory committees, technical coordinating committees, and similar state institution or facility established for corrections, training, treatment, or groups who only have the power to make recommendations to planning rehabilitation.

or zoning boards, and except for representatives of a military installation 15) State agency Business Managers, Finance and Accounting acting on behalf of all military installations within that jurisdiction; pension Directors, Personnel Officers, Grant Coordinators, and purchasing agents or retirement boards empowered to invest pension or retirement funds (regardless of title) with power to make a purchase exceeding \$35,000.

or determine entitlement to or amount of pensions or other retirement 16) The following positions in legislative branch agencies: each benefits, and the Pinellas County Construction Licensing Board. employee (other than those employed in

maintenance, clerical, secretarial, 6) Any appointed member of a local government board who is or

similar positions and legislative assistants exempted by the presiding required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board. officer of their house); and each employee of the Commission on Ethics.

7) Persons holding any of these positions in local government: 17) Each member of the governing body of a "large-hub commercial mayor; county or city manager; chief administrative employee or finance service airport," as defined in Section 112.3144(1)(c), Florida director of a county, municipality, or other political subdivision; county or Statutes, except for members required to comply with the financial municipal attorney; chief county or municipal building inspector; county disclosure requirements of s. 8, Article II of the State Constitution.

INSTRUCTIONS FOR COMPLETING FORM 1:

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

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

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2022.

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

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

MANNER OF CALCULATING REPORTABLE INTEREST

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

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

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

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

— If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

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

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

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

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

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

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

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

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

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

PART E — LIABILITIES

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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

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

PART A — PRIMARY SOURCES OF INCOME

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

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

when calculating your gross income and disclose the source of that income if it exceeded the threshold.

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

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

Examples:

- If you were employed by a company that manufactures computers and received more than 5% of your gross income from its principal business activity (computer manufacturing),
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and

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

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

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

PART B — SECONDARY SOURCES OF INCOME

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

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

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, etc., ~~doing business in Florida~~), and,
- (2) You received more than 10% of your gross income from that business entity; **and,**
- (3) You received more than \$1,500 in gross income from that business entity.

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

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

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

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

PART E — LIABILITIES

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

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

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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

EXHIBIT 12

FLORIDA COMMISSION ON ETHICS



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

2023

State of Florida

COMMISSION ON ETHICS

John Grant, *Chair*
Tampa

Glenton “Glen” Gilzean, Jr., *Vice Chair*
Orlando

Michelle Anchors
Fort Walton Beach

William P. Cervone
Gainesville

Don Gaetz
Niceville

William N. “Willie” Meggs
Tallahassee

Ed H. Moore
Tallahassee

Wengay M. Newton, Sr.
St. Petersburg

Jim Waldman
Fort Lauderdale

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

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

In 2018, Florida's Constitutional Revision Commission proposed, and the voters adopted, changes to Article II, Section 8. The earliest of the changes will take effect December 31, 2020, and will prohibit officials from abusing their position to obtain a disproportionate benefit for themselves

or their spouse, child, or employer, or for a business with which the official contracts or is an officer, partner, director, sole proprietor, or in which the official owns an interest. Other changes made to the Constitution place restrictions on lobbying by certain officeholders and employees, and put additional limits on lobbying by former public officers and employees. These changes will become effective December 31, 2022.

II. ROLE OF THE COMMISSION ON ETHICS

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

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

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

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

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

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

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

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

2. Unauthorized Compensation

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

3. Misuse of Public Position

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

4. Abuse of Public Position

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

5. *Disclosure or Use of Certain Information*

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

6. *Solicitation or Acceptance of Honoraria*

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

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

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

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

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

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

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

2. *Conflicting Employment or Contractual Relationship*

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

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

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

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

- (a) When the business is rotated among all qualified suppliers in a city or county.
- (b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract.
NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.
- (c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- (d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- (e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- (f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- (g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- (h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- (i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.

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

4. *Additional Exemptions*

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

5. *Legislators Lobbying State Agencies*

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

6. *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) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the

president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

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

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

3. 6-Year Lobbying Ban

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

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

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues

of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. *Additional Restrictions on Former State Employees*

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

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

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

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

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

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

E. VOTING CONFLICTS OF INTEREST

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

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

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

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of

the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

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

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

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

1. FORM 1 - Limited Financial Disclosure

Who Must File:

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

STATE OFFICERS include:

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

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

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

LOCAL OFFICERS include:

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

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

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

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

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

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

SPECIFIED STATE EMPLOYEE includes:

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

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

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

What Must Be Disclosed:

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

When to File:

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

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

Where to File:

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

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

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

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

3. *FORM 2 - Quarterly Client Disclosure*

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

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the

reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

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

Where To File:

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

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

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

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

Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

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

When and Where To File:

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

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

CANDIDATES must register and use the electronic filing system to complete the Form 6, then 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

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

Beginning January 1, 2023, ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the

annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file Form 1 annually will be sent the forms by mail from the Florida Commission on Ethics by June 1, 2023. Newly elected and appointed officers and employees should contact the head of their agencies for copies of the form or download the form from www.ethics.state.fl.us, as should those persons who are required to file their final financial disclosure statement within 60 days of leaving office or employment.

V. PENALTIES

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

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

B. Penalties for Candidates

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

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's

leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. Who Can Request an Opinion

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

B. How to Request an Opinion

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

C. How to Obtain Published Opinions

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

VII. COMPLAINTS

A. Citizen Involvement

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

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

You can 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: 850/922-4987

IX. WHISTLE-BLOWER'S ACT

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

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

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

track compliance or certify providers. 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.

EXHIBIT 13

RESOLUTION 2023-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BEACH COMMUNITY DEVELOPMENT DISTRICT REDESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the Board of Supervisors of the District desires to re-designate certain Officers of the District.

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

SECTION 1. _____ is appointed Chairman.

SECTION 2. _____ is appointed Vice Chairman.

SECTION 3. Johanna Lee is appointed Treasurer.

David McInnes is appointed Secretary.

Bridgett Alexander is appointed Assistant Treasurer.

Jacquelyn Leger is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

SECTION 4. This Resolution supersedes any prior appointments made by the Board for Chairman, Vice-Chairman, Assistant Treasurer, Secretary, and Assistant Secretaries; however, prior appointments by the Board for Treasurer remain unaffected by this Resolution.

SECTION 5. This Resolution shall become effective immediately upon its adoption.

APPROVED AND ADOPTED this 17th day of July, 2023.

ATTEST:

**BEACH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

EXHIBIT 14

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("**Board**") for the Beach Community Development District ("**District**") will hold the following two public hearings and a regular meeting:

DATE:	July 17, 2023
TIME:	6:00 p.m.
LOCATION:	Tamaya Amenity Center 12788 Meritage Blvd. Jacksonville, Florida 32246

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("**Proposed Budget**") for the beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"). The second public hearing is being held pursuant to Chapters 190 and 197, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("**O&M Assessments**") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units	Proposed O&M Assessment (including collection costs / early payment discounts)
Platted Lots Unplatted Lots	945	\$2,389.74

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Duval County ("**County**") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024.

For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. 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. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

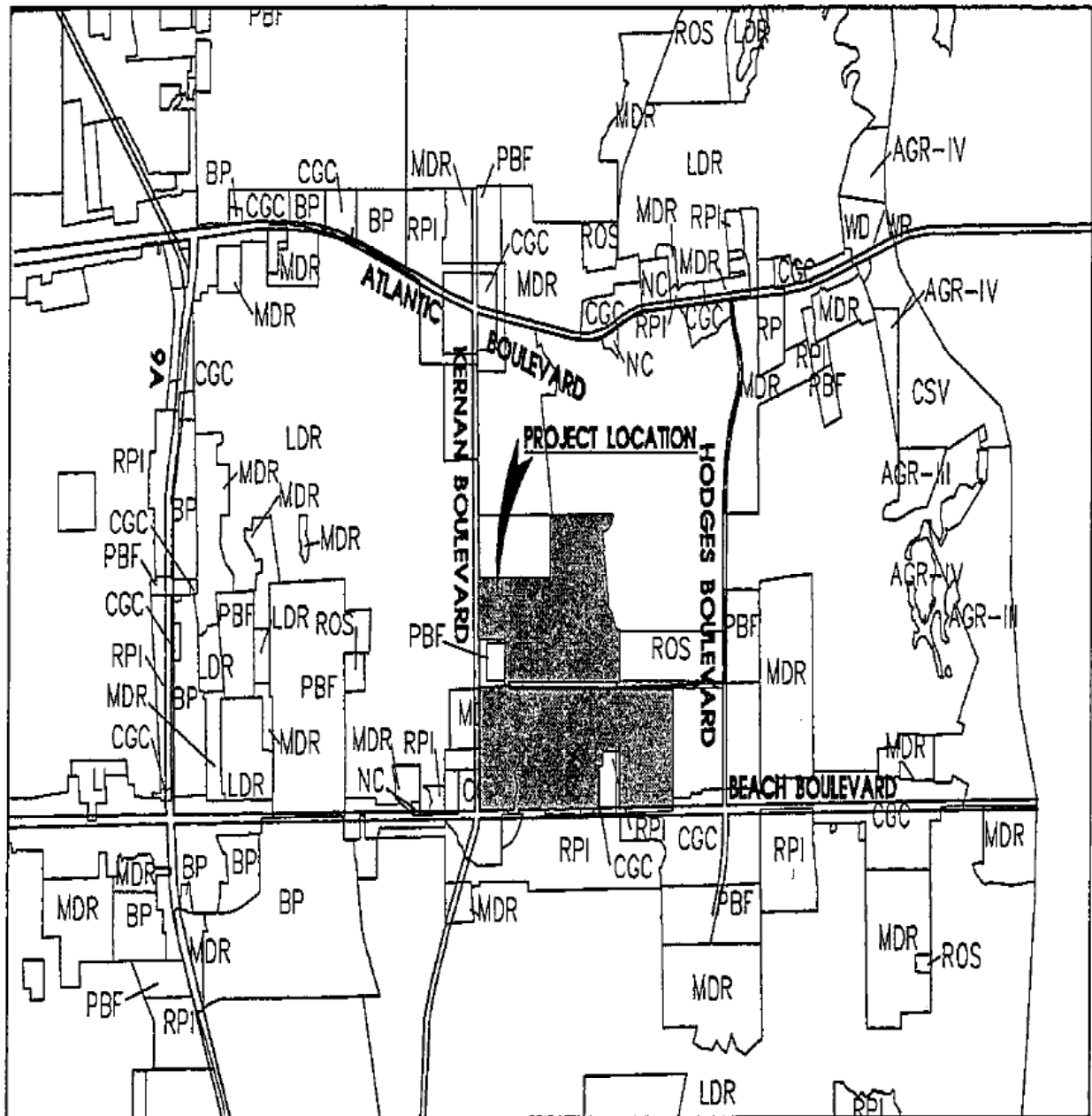
Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 250 International Parkway, Suite 208, Lake Mary, Florida 32746, Ph: (321) 263-0132 ("**District Manager's Office**"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision

David McInnes
District Manager



DISTRICT MANAGER: PUBLISH FOR TWO CONSECUTIVE WEEKS WITH THE FIRST PUBLICATION AT LEAST 20 DAYS PRIOR TO THE PUBLIC HEARING.

TO SAVE COSTS, YOU CAN RUN THIS NOTICE 20 DAYS OUT AND THEN RUN ONLY A BUDGET NOTICE THE SECOND TIME.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGETS; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("**Board**") of the Beach Community Development District ("**District**") will hold a public hearing on July 17, 2023, at 6:00 p.m. at the Tamaya Amenity Center, 12788 Meritage Blvd. Jacksonville, Florida 32246 for the purpose of hearing comments and objections on the adoption of the proposed budgets ("**Proposed Budget**") of the District for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, c/o Vesta District Services, 250 International Parkway, Suite 208, Lake Mary, Florida 32746, (321) 263-0132 ("**District Manager's Office**"), during normal business hours, or by visiting the District's website at <https://www.beachcdd.com/>.

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

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

David McInnes
District Manager

[NOTE: 2ND PUBLICATION RUN ONE WEEK AFTER 1ST RUN OF COMBINED O&M ASSESSMENT HEARING/BUDGET]

EXHIBIT 15

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 DRAFT PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 ADOPTED	10/01/2022- 6/30/2023	FY 2024 PROPOSED	
REVENUES						
ASSESSMENTS (on roll and off roll)	\$ 1,369,865	\$ 1,557,617	\$ 1,619,245	\$ 1,571,408	\$ 1,988,930	
OTHER ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	
ROOM RENTALS	\$ -	\$ -	\$ -	\$ -	\$ -	
OTHER INCOME & OTHER FINANCING SOURCES	\$ 32,638	\$ 42,982	\$ 5,000	\$ 19,740	\$ -	
CARRYFORWARD	\$ -	\$ -	\$ -	\$ -	\$ -	
INTEREST INCOME	\$ -	\$ 50	\$ -	\$ 20	\$ -	
NET REVENUES	\$ 1,402,503	\$ 1,600,649	\$ 1,624,245	\$ 1,591,168	\$ 1,988,930	
GENERAL & ADMINISTRATIVE EXPENSES						
TRUSTEE FEES	\$ 16,750	\$ 14,375	\$ 8,000	\$ 8,200	\$ 9,500	\$4K flat fee per bond series + extra fees
SUPERVISOR FEES-REGULAR MEETINGS	\$ 5,600	\$ 8,400	\$ 10,000	\$ 5,800	\$ 12,000	
SUPERVISOR FEES-WORKSHOPS	\$ -	\$ -	\$ 2,000	\$ 1,600	\$ 2,000	
DISTRICT MANAGEMENT	\$ 35,000	\$ 39,958	\$ 42,000	\$ 32,300	\$ 43,680	4% increase
ENGINEERING	\$ 55	\$ 1,416	\$ 2,500	\$ 1,073	\$ 5,000	
DISSEMINATION AGENT	\$ 4,000	\$ 3,042	\$ 2,500	\$ 2,500	\$ 2,600	4% increase
DISTRICT COUNSEL	\$ 12,728	\$ 10,440	\$ 7,500	\$ 19,976	\$ 18,000	65.5 hours for FY
ASSESSMENT ADMINISTRATION	\$ 5,000	\$ 11,292	\$ 5,500	\$ 4,125	\$ 5,720	4% increase
REAMORTIZATION SCHEDULE	\$ -	\$ -	\$ -	\$ -	\$ -	
ARBITRAGE REBATE CALCULATION		\$ -	\$ -	\$ 5,850	\$ 3,300	Done by PFM on Series 2015 bonds in 5/2020 for period of 5/5/2015-5/5/2020. Need period of 5/5/2020-5/5/2024 . Series 2013 bonds done on 5/3/2023 for period of 11/3/2013-11/3/2018 and 11/3/2019-11/3/2022.
AUDIT	\$ 5,600	\$ 7,296	\$ 6,000	\$ -	\$ 3,450	
WEBSITE	\$ 2,100	\$ 3,396	\$ 1,515	\$ 2,102	\$ 2,150	Campus Suite for Website Hosting & VGlobal Tech for email service
LEGAL ADVERTISING	\$ 2,732	\$ 3,575	\$ 1,750	\$ 4,631	\$ 7,000	
DUES, LICENSES & FEES	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	
GENERAL LIABILITY INSURANCE	\$ 3,096	\$ 3,381	\$ 4,057	\$ -	\$ -	
PUBLIC OFFICIAL INSURANCE	\$ 2,543	\$ 2,632	\$ 2,895	\$ -	\$ -	
PROPERTY INSURANCE	\$ 71,874	\$ 74,212	\$ 89,054	\$ 88,097	\$ 105,716	4/28: Assumes a 20% increase of FY 2023 actual. FY 2024 Premium \$129,560 from Egis on 7/7/2023.
OFFICE MISCELLANEOUS	\$ 1,595	\$ 3,502	\$ 2,000	\$ 7,611	\$ 3,500	
DISTRICT CONTINGENCY--NEW LINE					\$ 150,000	
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	\$ 168,848	\$ 187,092	\$ 187,446	\$ 184,040	\$ 373,791	
FIELD EXPENSES						
FIELD MANAGEMENT	\$ 16,170	\$ 3,618	\$ 133,553	\$ 87,480	\$ 139,333	\$110909 + \$28424 (part time maintenance)
LAKE MAINTENANCE	\$ 13,680	\$ 17,392	\$ 21,600	\$ 15,159	\$ 23,500	10% increase (add'l ponds plus fish stocking)
LANDSCAPING (INCLUDING MATERIALS)	\$ 356,176	\$ 380,742	\$ 402,792	\$ 256,179	\$ 389,046	Reflects new contract
MULCH AND PINE STRAW--NEW LINE	\$ -	\$ -	\$ -	\$ -	\$ 68,400	\$31200 for mulch--need pine straw amount
IRRIGATION (REPAIRS)	\$ 10,074	\$ 5,541	\$ 10,000	\$ 4,933	\$ 4,000	
ELECTRIC - STREET LIGHTS/IRRIGATION-JEA/AMENITY						
ELECTRIC/WATER AND SEWER/AMENITY GAS/GUARD HOUSE	\$ 143,317	\$ 201,461	\$ 188,475	\$ 184,166	\$ 291,000	Combine with line #61 (under Amenity Expenses) plus 15% + line #70 (Amenity Gas) + line #84 (Guard House Utilities)
RIGHT OF WAY / LAKE MOWING	\$ -	\$ -	\$ 2,500	\$ -	\$ -	12/27: Per Ron, no vendor
ENTRY WATER FEATURE	\$ 7,485	\$ 3,185	\$ 7,500	\$ -	\$ -	Combine with line #56 (Swimming Pool Feature)
CARRYFORWARD REPLENISH	\$ -	\$ -	\$ -	\$ -	\$ -	
CONTINGENCY - HURRICANE EXPENSES/STORM CLEAN UP	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	
COMMUNITY MAINTENANCE	\$ 7,433	\$ 1,521	\$ 8,000	\$ 14,855	\$ 8,000	
CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ 39,080	\$ 3,575	\$ -	This will be moved to Capital Reserve Fund
TOTAL FIELD EXPENSES	\$ 554,335	\$ 613,460	\$ 821,500	\$ 566,347	\$ 931,279	
AMENITY EXPENSES						
AMENITY MANAGEMENT	\$ 154,751	\$ 216,750	\$ 154,556	\$ 88,072	\$ 128,551	\$92013 (Clubhouse manager) + \$36538 (clubhouse attendants)
LIFEGUARD--NEW LINE	\$ -	\$ -	\$ -	\$ 10,145	\$ 23,305	Contract price plus 20% for add'l hours
AMENITY/FITNESS CENTER STAFFING--NEW LINE	\$ -	\$ -	\$ -	\$ 1,035	\$ 83,000	Additional FT employee - board's discretion
SWIMMING POOL CHEMICALS	\$ 56,949	\$ 46,629	\$ -	\$ 12,680	\$ 28,600	New Line for funding next FY. Line has been used in the past
SWIMMING POOL/ENTRY WATER FEATURE	\$ -	\$ -	\$ -	\$ -	\$ 25,529	\$7500 from line #42 (Entry Water Feature) + difference between \$46629 and \$28600 from line #53 (Swimming Pool Chemicals)
MAINTENANCE--NEW LINE	\$ -	\$ -	\$ -	\$ -	\$ 850	
SWIMMING POOL INSPECTION/PERMIT	\$ -	\$ 851	\$ -	\$ 851	\$ 850	
AMENITY GENERAL MAINTENANCE & REPAIRS	\$ 16,883	\$ 20,040	\$ 21,510	\$ 9,719	\$ 30,000	
HOLIDAY DECORATIONS--NEW LINE	\$ -	\$ -	\$ -	\$ -	\$ 10,000	Return with better estimate
AMENITY CLEANING	\$ 23,510	\$ 8,472	\$ -	\$ 11,823	\$ 25,000	Part-time (3 days per week)
AMENITY ELECTRIC/WATER AND SEWER	\$ 52,306	\$ 31,767	\$ 60,000	\$ 37,231	\$ -	Combine with expense line under field operations (Line #42)
AMENITY GATES/CONTROL ACCESS	\$ 8,337	\$ 9,444	\$ 5,000	\$ 11,443	\$ 12,000	Includes entry gate plus other entry points
AMENITY GATE REPAIRS--NEW LINE	\$ -	\$ -	\$ -	\$ -	\$ 4,000	Based on past experience with repairs.
AMENITY WEBSITE/COMPUTER EQUIPMENT	\$ 7,205	\$ 5,117	\$ 1,590	\$ 2,097	\$ 1,700	For website per contract

AMENITY INTERNET/CABLE	\$ 11,911	\$ 12,874	\$ 10,000	\$ 10,185	\$ 15,000	Increase based on previous year +
AMENITY DUES & LICENSES	\$ 850	\$ -	\$ 850	\$ 459	\$ -	
AMENITY SECURITY--NEW LINE	\$ -	\$ -	\$ 800	\$ 8,483	\$ -	\$30K added after adoption of FY 2023 budget
FITNESS EQUIPMENT LEASE--NEW NAME	\$ 23,463	\$ 8,643	\$ 10,000	\$ 1,437	\$ 16,000	
LIFESTYLES PROGRAMMING	\$ 18,927	\$ 28,238	\$ 25,000	\$ 19,275	\$ 33,000	Includes new chairs and tables
AMENITY GAS	\$ 431	\$ 472	\$ 600	\$ 503	\$ -	Combine with expense line under field operations (Line #42)
TENNIS COURT MAINTENANCE - 4 CLAY COURTS	\$ 1,995	\$ 11,438	\$ 14,500	\$ 13,187	\$ 2,500	Ron's suggested amount
LANDSCAPING MAINTENACE OF AMENITY CENTER	\$ 76,000	\$ 45,060	\$ 68,400	\$ 25,333	\$ -	Combine with Landscape Maintenance
LANDSCAPE IMPROVEMENT	\$ -	\$ 2,902	\$ 2,500	\$ -	\$ 2,500	
AMENITY IRRIGATION (REPAIRS)	\$ 2,242	\$ 166	\$ 1,500	\$ -	\$ -	
PEST CONTROL	\$ 1,088	\$ 1,242	\$ 1,200	\$ 890	\$ 1,600	
AMENITY FIRE SYSTEM MONITORING	\$ 3,416	\$ 3,095	\$ 1,500	\$ 1,481	\$ 1,425	
ALARM	\$ -	\$ -	\$ 500	\$ -	\$ -	
TRASH COLLECTION	\$ 2,586	\$ 1,603	\$ 2,292	\$ 1,637	\$ 2,300	
TOTAL AMENITY EXPENSES	\$ 462,850	\$ 454,803	\$ 382,298	\$ 267,966	\$ 446,860	
ACCESS CONTROL /GATE HOUSE						
GUARD SERVICE	\$ 120,689	\$ 177,018	\$ 222,400	\$ 178,470	\$ 232,000	FY 2023 amount plus additions to contract on annual basis
GUARD HOUSE SUPPLIES	\$ -	\$ 214	\$ 800	\$ 551	\$ -	
GUARD HOUSE UTILITIES	\$ 4,284	\$ 4,254	\$ 3,800	\$ 2,229	\$ -	Combine with expense line under field operations (Line #42)
GUARD HOUSE REPAIR & MAINTENANCE	\$ -	\$ 273	\$ 1,000	\$ 2,233	\$ -	
BAR CODE EXPENSE	\$ 4,458	\$ 4,409	\$ 5,000	\$ 2,464	\$ 5,000	
TOTAL ACCESS CONTROL/GATE HOUSE EXPENSES	\$ 129,431	\$ 186,168	\$ 233,000	\$ 185,947	\$ 237,000	
ADJUSTMENT FOR AUDIT		\$ 71,468				
TOTAL EXPENSES	\$ 1,315,464	\$ 1,512,991	\$ 1,624,244	\$ 1,204,300	\$ 1,988,930	
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	\$ 87,039	\$ 87,658	\$ 1	\$ 386,868	\$ -	
FUND BALANCE - BEGINNING - AUDITED FOR 2021 AND 2022	\$ 102,606	\$ 150,634	\$ 238,292	\$ 238,292	\$ 238,292	
USE OF FUND BALANCE FORWARD	\$ -	\$ -	\$ -	\$ -	\$ -	
INCREASE OF FUND BALANCE	\$ 48,028	\$ 87,658	\$ 1	\$ 386,868	\$ -	
FUND BALANCE - ENDING - (2021 AND 2022 ACTUAL; OTHERS PROJECTED)	\$ 150,634	\$ 238,292	\$ 238,293	\$ 625,160	\$ 238,292	
COMMITTED						
NON SPENDABLE DEPOSITS	\$ 7,260	\$ 886	\$ 886	\$ 886	\$ 886	
CAPITAL RESERVES		\$ 109,319	\$ 109,319	\$ 109,319	\$ 109,319	Move a portion of this to newly established Capital Reserve Fund at end of FY 2024 if possible
ASSIGNED						
2 MONTHS WORKING CAPITAL		\$ -	\$ -	\$ 301,551	\$ -	Actual 10/2022 and 11/2022 expenses =\$301,551
UNASSIGNED	\$ 143,374	\$ 128,087	\$ 128,088	\$ 213,404	\$ 128,087	
FUND BALANCE - ENDING - (2021 AND 2022 ACTUAL; OTHERS PROJECTED)	\$ 150,634	\$ 238,292	\$ 238,293	\$ 625,160	\$ 238,292	

^	^	^
Based on	Based on	
Grau's audit	DMHB's audit	
If \$109319 is factored here, then unassigned is really \$34,055.		The beginning and ending fund balance on the adopted budget is different than these figures

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 PROPOSED	VARIANCE FY23 TO FY24
REVENUES				
ASSESSMENTS	1,554,404	1,619,245	1,988,930	369,685
OTHER INCOME & OTHER FINANCING SOURCES	-	5,000	-	(5,000)
NET REVENUES	1,554,404	1,624,245	1,988,930	364,685
GENERAL & ADMINISTRATIVE EXPENSES				
TRUSTEE FEES	8,000	8,000	9,500	1,500
SUPERVISOR FEES-REGULAR MEETINGS	4,800	10,000	12,000	2,000
SUPERVISOR FEES-WORKSHOPS	-	2,000	2,000	-
DISTRICT MANAGEMENT	38,500	42,000	43,680	1,680
ENGINEERING	2,500	2,500	5,000	2,500
DISSEMINATION AGENT	4,000	2,500	2,600	100
DISTRICT COUNSEL	5,000	7,500	18,000	10,500
ASSESSMENT ADMINISTRATION	9,000	5,500	5,720	220
REAMORTIZATION SCHEDULE	500	-	-	-
ARBITRAGE REBATE CALCULATION	-	-	3,300	3,300
AUDIT	6,000	6,000	3,450	(2,550)
WEBSITE	2,400	1,515	2,150	635
LEGAL ADVERTISING	1,750	1,750	7,000	5,250
DUES, LICENSES & FEES	175	175	175	-
GENERAL LIABILITY INSURANCE/PUBLIC OFFICIAL/PROPERTY INSURANCE	3,600	4,057	105,716	101,659
PUBLIC OFFICIAL INSURANCE	2,800	2,895	-	(2,895)
OFFICE MISCELLANEOUS	1,000	2,000	3,500	1,500
DISTRICT CONTINGENCY			150,000	150,000
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	90,025	98,392	373,791	275,399
FIELD EXPENSES				
FIELD MANAGEMENT	16,200	133,553	139,333	5,780
PROPERTY INSURANCE	75,500	89,054	-	(89,054)
LAKE MAINTENANCE	19,800	21,600	23,500	1,900
LANDSCAPING (INCLUDING MATERIALS)	402,792	402,792	389,046	(13,746)
MULCH AND PINE STRAW			68,400	68,400
IRRIGATION (REPAIRS)	10,000	10,000	4,000	(6,000)
UTILITIES/SEWER/PROPANE GAS	188,475	188,475	291,000	102,525
RIGHT OF WAY / LAKE MOWING	2,500	2,500	-	(2,500)
ENTRY WATER FEATURE	7,500	7,500	-	(7,500)
CARRYFORWARD REPLENISH	5,000	-	-	-
CONTINGENCY - HURRICANE EXPENSES/STORM CLEAN UP	10,000	8,000	8,000	-
COMMUNITY MAINTENANCE	8,000	8,000	8,000	-
CAPITAL IMPROVEMENTS	-	39,080	-	(39,080)
TOTAL FIELD EXPENSES	745,767	910,554	931,279	20,725
AMENITY EXPENSES				
AMENITY MANAGEMENT	170,000	154,556	128,551	(26,005)
LIFEGUARD			23,305	23,305
AMENITY/FITNESS CENTER STAFFING			83,000	83,000
SWIMMING POOL CHEMICALS	47,500	-	28,600	28,600
SWIMMING POOL/ENTRY WATER FEATURE MAINTENANCE			25,529	25,529
SWIMMING POOL INSPECTION	1,500	-	850	850
AMENITY GENERAL MAINTENANCE & REPAIRS	21,510	21,510	30,000	8,490

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 PROPOSED	VARIANCE FY23 TO FY24
HOLIDAY DECORATIONS			10,000	10,000
AMENITY CLEANING	15,000	-	25,000	25,000
AMENITY ELECTRIC/WATER AND SEWER	60,000	60,000	-	(60,000)
AMENITY GATES/CONTROL ACCESS	2,500	5,000	12,000	7,000
AMENITY GATE REPAIRS			4,000	4,000
AMENITY WEBSITE/COMPUTER EQUIPMENT	7,860	1,590	1,700	110
AMENITY INTERNET/CABLE	10,000	10,000	15,000	5,000
AMENITY DUES & LICENSES	850	850	-	(850)
AMENITY SECURITY	800	800	-	(800)
FITNESS EQUIPMENT LEASE	10,000	10,000	16,000	6,000
LIFESTYLES PROGRAMMING	25,000	25,000	33,000	8,000
AMENITY GAS	600	600	-	(600)
TENNIS COURT MAINTENANCE - 4 CLAY COURTS	14,500	14,500	2,500	(12,000)
LANDSCAPING MAINTENANCE OF AMENITY CENTER	68,400	68,400	-	(68,400)
LANDSCAPE IMPROVEMENT	2,500	2,500	2,500	-
AMENITY IRRIGATION (REPAIRS)	1,500	1,500	-	(1,500)
PEST CONTROL	1,200	1,200	1,600	400
AMENITY FIRE SYSTEM MONITORING	1,500	1,500	1,425	(75)
ALARM	500	500	-	(500)
TRASH COLLECTION	2,292	2,292	2,300	8
TOTAL AMENITY EXPENSES	465,512	382,298	446,860	64,562
ACCESS CONTROL /GATE HOUSE				
GUARD SERVICE	246,000	222,400	232,000	9,600
GUARD HOUSE SUPPLIES	800	800	-	(800)
GUARD HOUSE UTILITIES	3,800	3,800	-	(3,800)
GUARD HOUSE REPAIR & MAINTENANCE	1,000	1,000	-	(1,000)
BAR CODE EXPENSE	1,500	5,000	5,000	-
TOTAL ACCESS CONTROL/GATE HOUSE EXPENSES	253,100	233,000	237,000	4,000
TOTAL EXPENSES	1,554,404	1,624,245	1,988,930	364,685
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	-	-	-	-
FUND BALANCE - BEGINNING - UNAUDITED	150,634	238,292	238,292	-
NET CHANGE IN FUND BALANCE (Per FY 2022 Audit)	87,658	-	-	-
FUND BALANCE - ENDING - PROJECTED	238,292	238,292	238,292	-
COMMITTED				
NON SPENDABLE DEPOSITS	886	886	886	
CAPITAL RESERVES	109,319	109,319	109,319	-
ASSIGNED				-
2 MONTHS WORKING CAPITAL				-
UNASSIGNED	128,087	128,087	128,087	-
FUND BALANCE - ENDING - PROJECTED	238,292	238,292	238,292	-

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)**

		FY 2024 PROPOSED
1	REVENUES	
2	SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 100,000
3	INTEREST¹	
4	TOTAL REVENUES	100,000
5		
6	EXPENDITURES	
7	RENEWAL AND REPLACEMENT (RESERVE STUDY)	
8	CAPITAL IMPROVEMENT PLAN (ANNUAL ENHANCEMENTS)	
9	TOTAL EXPENDITURES	-
10		
11	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	100,000

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET**

CONTRACT SUMMARY

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT	COMMENTS, DESCRIPTION, SCOPE OF WORK
GENERAL & ADMINISTRATIVE EXPENSES			
TRUSTEE FEES	BNY Mellon	9,500	\$4k/bond series plus additional expenses
SUPERVISOR FEES-REGULAR MEETINGS		12,000	Florida Statute, Chapter 190.006(8) sets a \$200 per Supervisor for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year per Supervisor. The District anticipates 12 regular meetings.
SUPERVISOR FEES-WORKSHOPS		2,000	Estimated 2 workshops
DISTRICT MANAGEMENT	Vesta District Services (DPFG Management and Consulting LLC)	43,680	Florida Statute, Chapter 190.007(1) states that the Board shall employ and fix the compensation of a District Manager. The District Manager shall have charge and supervision of the works of the District. The District entered into an agreement with DPFG-MC a wholly owned subsidiary of Vesta Property Services, Inc., for district management services on May 1, 2022 which remains in effect until such a time as either party terminates the agreement. DPFG-Vesta proposal + 4% increase.
ENGINEERING	England-Thims & Miller, Inc. (yearly)	5,000	District Engineering firm to provide engineering, consulting and construction services to the District while crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.
DISSEMINATION AGENT	Vesta District Services (DPFG Management and Consulting LLC)	2,600	Based on DPFG-Vesta's proposal + 4% increase
DISTRICT COUNSEL	Kutak Rock, LLP	18,000	District Counsel provides legal advise and guidance to Board of Supervisors and Management with regards to matters involving the District.
ASSESSMENT ADMINISTRATION	Vesta District Services (DPFG Management and Consulting LLC)	5,720	Based on DPFG-Vesta's proposal + 4% increase
REAMORTIZATION SCHEDULE		-	Included with assessment administration
ARBITRAGE REBATE CALCULATION		3,300	Required Arbitrage Rebate Calculation
AUDIT	DMHB	3,450	The District is required to have an independent examination of its financial accounting, records and accounting procedures each year. This audit is conducted pursuant to Florida State Law and the Rules of the Auditor General. An Independent Auditor is selected through a RFP process. Contract with DMHB expires FY 2024.
WEBSITE	Campus Suite	2,150	The District contracts with Campus Suite to produce and maintain the District's website which is required by the State of Florida
LEGAL ADVERTISING		7,000	Per Florida Statutes, the District advertises for all meetings, workshops, public hearings and public bids. These advertisements are to be in a newspaper of general circulation in the area in which the CDD is located.
DUES, LICENSES & FEES		175	The District pays an annual registration fee to the State of Florida to fund the administration of the Uniform Special District Accountability Act.
GENERAL LIABILITY INSURANCE/PUBLIC OFFICIAL/PROPERTY INSURANCE	Egis--Flordia Insurance Alliance	105,716	The District obtains general liability and public officials insurance Based on 20% increase on budgetary amount
PUBLIC OFFICIAL INSURANCE		-	The District obtains general liability and public officials insurance Based on 10% increase on budgetary amount
OFFICE MISCELLANEOUS		3,500	For checks, postage, etc
DISTRICT CONTINGENCY--NEW LINE		150,000	To build O&M fund balance with the goal to establish a 2 month working capital amount
TOTAL GENERAL & ADMINISTRATIVE EXPENSES		373,791	
FIELD EXPENSES			
FIELD MANAGEMENT	Vesta Property Services, Inc.	139,333	Per contract: \$92013 (Clubhouse manager) + \$36538 (clubhouse attendants)
PROPERTY INSURANCE	Egis--Flordia Insurance Alliance	-	The District incurs expenses for property insurance.
LAKE MAINTENANCE	Lake Doctors	23,500	FY 2023 contract price + 10% (expires 9/30/2023)
LANDSCAPING (INCLUDING MATERIALS)	Tree Amigos	389,046	New Contract

MULCH AND PINE STRAW--NEW LINE		68,400	
IRRIGATION (REPAIRS)		4,000	The District will incur expenses for irrigation repairs and replacements
UTILITIES/SEWER/PROPANE GAS	JEA	291,000	
RIGHT OF WAY / LAKE MOWING		-	
ENTRY WATER FEATURE		-	
CARRYFORWARD REPLENISH		-	
CONTINGENCY - HURRICANE EXPENSES/STORM CLEAN UP		8,000	
COMMUNITY MAINTENANCE		8,000	The District will incur expenses for community maintenance
CAPITAL IMPROVEMENTS		-	
TOTAL FIELD EXPENSES		931,279	
AMENITY EXPENSES			
AMENITY MANAGEMENT	Vesta Property Services, Inc.	128,551	Vesta contract price: \$92013 (Clubhouse manager) + \$36538 (clubhouse attendants)
LIFEGUARD--NEW LINE	Vesta Property Services, Inc.	23,305	Vesta contract price (\$19421) + 20% for additional hours
AMENITY/FITNESS CENTER STAFFING--NEW LINE	Vesta Property Services, Inc.	83,000	New staffing proposal
SWIMMING POOL CHEMICALS		28,600	New line for FY 2024--has been used in past
SWIMMING POOL/ENTRY WATER FEATURE MAINTENANCE--NEW LINE		25,529	Combines Entry Water Feature with some monies from Swimming Pool Chemicals in Past Years
SWIMMING POOL INSPECTION		850	Department of Health Permit
AMENITY GENERAL MAINTENANCE & REPAIRS		30,000	
HOLIDAY DECORATIONS--NEW LINE		10,000	Adding lighting around amenity center in addition to entrance
AMENITY CLEANING	Vesta Property Services, Inc.	25,000	
AMENITY ELECTRIC/WATER AND SEWER		-	
AMENITY GATES/CONTROL ACCESS		12,000	Includes entry gate plus other entry points
AMENITY GATE REPAIRS--NEW LINE		4,000	
AMENITY WEBSITE/COMPUTER EQUIPMENT	Vesta Property Services, Inc.	1,700	Lifestyles's website
AMENITY INTERNET/CABLE	Comcast	15,000	
AMENITY DUES & LICENSES		-	
AMENITY SECURITY		-	
FITNESS EQUIPMENT LEASE--New Name		16,000	Semi Annual Inspection at \$640/inspection plus repairs
LIFESTYLES PROGRAMMING		33,000	
AMENITY GAS		-	
TENNIS COURT MAINTENANCE - 4 CLAY COURTS		2,500	
LANDSCAPING MAINTENANCE OF AMENITY CENTER		-	
LANDSCAPE IMPROVEMENT		2,500	
AMENITY IRRIGATION (REPAIRS)		-	
PEST CONTROL	Turner Pest Control	1,600	
AMENITY FIRE SYSTEM MONITORING	Wayne Automatic Fire Sprinklers, Inc. (renews yeraly until 10/1/2025)	1,425	
ALARM		-	
TRASH COLLECTION		2,300	
TOTAL AMENITY EXPENSES		446,860	
ACCESS CONTROL /GATE HOUSE			
GUARD SERVICE		232,000	The District pays for staffing of guards at the gates within the community
GUARD HOUSE SUPPLIES		-	
GUARD HOUSE UTILITIES		-	
GUARD HOUSE REPAIR & MAINTENANCE		-	The District will incur expenses for the on-going maintenance of the guardhouses
BAR CODE EXPENSE		5,000	Barcode and keyscan access
TOTAL ACCESS CONTROL/GATE HOUSE EXPENSES		237,000	
TOTAL EXPENSES		1,988,930	

BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
ASSESSMENT ALLOCATION

OPERATIONS & MAINTENANCE BUDGET	
NET O&M BUDGET	\$1,988,930.00
COUNTY COLLECTION COSTS	\$75,256.81
EARLY PAYMENT DISCOUNT	<u>\$86,007.78</u>
GROSS O&M ASSESSMENT	<u>\$2,150,194.59</u>

CAPITAL RESERVE FUND (CRF)	
NET CAPITAL RESERVE FUND	\$100,000.00
COUNTY COLLECTION COSTS	\$3,783.78
EARLY PAYMENT DISCOUNT	<u>\$4,324.32</u>
GROSS CRF ASSESSMENT	<u>\$108,108.11</u>

UNIT TYPE	UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT					ALLOCATION OF CAPITAL RESERVE ASSESSMENT				
	O&M	SERIES 2013 DEBT SERVICE ⁽¹⁾	SERIES 2015 DEBT SERVICE ⁽¹⁾	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL O&M	O&M PER LOT	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL CRF	CRF PER LOT
AA1													
BELLA NINA	178	151		1.00	178.0	18.84%	\$405,010.20	\$2,275.34	1.00	178.0	18.84%	\$20,363.22	\$114.40
BELLA NIKA	406	372		1.00	406.0	42.96%	\$923,787.31	\$2,275.34	1.00	406.0	42.96%	\$46,446.45	\$114.40
BELLA ANA	21	19		1.00	21.0	2.22%	\$47,782.10	\$2,275.34	1.00	21.0	2.22%	\$2,402.40	\$114.40
AA2													
ISABELLA - 50'	78		78	1.00	78.0	8.25%	\$177,476.38	\$2,275.34	1.00	78.0	8.25%	\$8,923.21	\$114.40
ISABELLA - 60'	78		78	1.00	78.0	8.25%	\$177,476.38	\$2,275.34	1.00	78.0	8.25%	\$8,923.21	\$114.40
ISABELLA - 75'	60		60	1.00	60.0	6.35%	\$136,520.29	\$2,275.34	1.00	60.0	6.35%	\$6,864.01	\$114.40
UNDEV. POD F	124		124	1.00	124.0	13.12%	\$282,141.94	\$2,275.34	1.00	124.0	13.12%	\$14,185.61	\$114.40
	945	542	340		945.0	100.00%	\$2,150,194.59			945.0	100.00%	\$108,108.11	

UNIT TYPE	PER UNIT ANNUAL ASSESSMENT			
	O&M AND CRF PER LOT	SERIES 2013 DEBT SERVICE ⁽²⁾	SERIES 2015 DEBT SERVICE ⁽²⁾	TOTAL PER UNIT ⁽³⁾
AA1				
BELLA NINA	\$2,389.74	\$1,466.66		\$3,856.40
BELLA NIKA	\$2,389.74	\$1,626.02		\$4,015.76
BELLA ANA	\$2,389.74	\$1,931.12		\$4,320.86
AA2				
ISABELLA - 50'	\$2,389.74		\$1,750.00	\$4,139.74
ISABELLA - 60'	\$2,389.74		\$1,850.00	\$4,239.74
ISABELLA - 75'	\$2,389.74		\$1,931.00	\$4,320.74

FY 2023 PER LOT	VARIANCE FY23 TO FY24 PER LOT	VARIANCE PER MONTH PER LOT	% VARIANCE
\$3,313.22	\$543.18	\$45.27	16.4%
\$3,472.58	\$543.18	\$45.27	15.6%
\$3,777.68	\$543.18	\$45.27	14.4%
\$3,596.56	\$543.18	\$45.27	15.1%
\$3,696.56	\$543.18	\$45.27	14.7%
\$3,777.56	\$543.18	\$45.27	14.4%

⁽¹⁾ Reflects the total number of lots with Series 2013 and 2015 debt outstanding.

⁽²⁾ Annual debt service assessments per unit adopted in connection with the Series 2013 & 2015 bond issuances. Annual Debt Service Assessments includes principal, interest, County collection costs and early payment discounts.

⁽³⁾ Annual assessments that will appear on the November, 2024 County property tax bill. Amount shown includes all applicable county collection costs (3.5%) and early payment discounts (up to 4% if paid early).

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
DEBT SERVICE OBLIGATION**

	SERIES 2013 DS	SEREIS 2015 DS	TOTAL DS BUDGET
REVENUES			
NET ASSESSMENTS LEVIED (MADS)	\$ 795,300	\$ 599,980	\$ 1,395,280
TOTAL REVENUES	795,300	599,980	1,395,280
EXPENDITURES			
INTEREST PAYMENTS			
May 1, 2024	305,575	217,268	522,843
November 1, 2024	299,378	212,253	511,630
PRINCIPAL RETIREMENT			
May 1, 2024	185,000	170,000	355,000
TOTAL EXPENDITURES	789,953	599,520	1,389,473
TOTAL REVENUES OVER (UNDER) EXPENDITURES	\$ 5,348	\$ 460	\$ 5,808

TOTAL NET ASSESSMENTS	1,395,280
COUNTY COLLECTION FEES AND EARLY PAYMENT DISCOUNT	113,131
TOTAL GROSS ASSESSMENTS	\$ 1,508,411

BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SPECIAL ASSESSMENT BONDS, SERIES 2013A-1 (AA1)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Amount Outstanding
						8,775,000
5/1/2023	175,000	6.70%	311,438	486,438		8,600,000
11/1/2023	-	6.70%	305,575	305,575	792,013	8,600,000
5/1/2024	185,000	6.70%	305,575	490,575		8,415,000
11/1/2024	-	6.70%	299,378	299,378	789,953	8,415,000
5/1/2025	200,000	6.70%	299,378	499,378		8,215,000
11/1/2025	-	6.70%	292,678	292,678	792,055	8,215,000
5/1/2026	215,000	6.70%	292,678	507,678		8,000,000
11/1/2026	-	6.70%	285,475	285,475	793,153	8,000,000
5/1/2027	225,000	6.70%	285,475	510,475		7,775,000
11/1/2027	-	6.70%	277,938	277,938	788,413	7,775,000
5/1/2028	245,000	6.70%	277,938	522,938		7,530,000
11/1/2028	-	6.70%	269,730	269,730	792,668	7,530,000
5/1/2029	260,000	6.70%	269,730	529,730		7,270,000
11/1/2029	-	6.70%	261,020	261,020	790,750	7,270,000
5/1/2030	280,000	6.70%	261,020	541,020		6,990,000
11/1/2030	-	6.70%	251,640	251,640	792,660	6,990,000
5/1/2031	300,000	7.20%	251,640	551,640		6,690,000
11/1/2031	-	7.20%	240,840	240,840	792,480	6,690,000
5/1/2032	320,000	7.20%	240,840	560,840		6,370,000
11/1/2032	-	7.20%	229,320	229,320	790,160	6,370,000
5/1/2033	345,000	7.20%	229,320	574,320		6,025,000
11/1/2033	-	7.20%	216,900	216,900	791,220	6,025,000
5/1/2034	375,000	7.20%	216,900	591,900		5,650,000
11/1/2034	-	7.20%	203,400	203,400	795,300	5,650,000
5/1/2035	400,000	7.20%	203,400	603,400		5,250,000
11/1/2035	-	7.20%	189,000	189,000	792,400	5,250,000
5/1/2036	430,000	7.20%	189,000	619,000		4,820,000
11/1/2036	-	7.20%	173,520	173,520	792,520	4,820,000
5/1/2037	460,000	7.20%	173,520	633,520		4,360,000
11/1/2037	-	7.20%	156,960	156,960	790,480	4,360,000
5/1/2038	495,000	7.20%	156,960	651,960		3,865,000
11/1/2038	-	7.20%	139,140	139,140	791,100	3,865,000
5/1/2039	535,000	7.20%	139,140	674,140		3,330,000
11/1/2039	-	7.20%	119,880	119,880	794,020	3,330,000
5/1/2040	575,000	7.20%	119,880	694,880		2,755,000
11/1/2040	-	7.20%	99,180	99,180	794,060	2,755,000
5/1/2041	615,000	7.20%	99,180	714,180		2,140,000
11/1/2041	-	7.20%	77,040	77,040	791,220	2,140,000
5/1/2042	665,000	7.20%	77,040	742,040		1,475,000
11/1/2042	-	7.20%	53,100	53,100	795,140	1,475,000
5/1/2043	710,000	7.20%	53,100	763,100		765,000
11/1/2043	-	7.20%	27,540	27,540	790,640	765,000
5/1/2044	765,000	7.20%	27,540	792,540	792,540	-
Total	8,775,000		8,649,943	17,424,943	17,424,943	

Footnote: Maximum Annual Debt Service (MADS): 795,300
(a) Data herein for the CDD's budgetary process purposes only.

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SPECIAL ASSESSMENT BONDS, SERIES 2015A-1 (AA2)**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Amount Outstanding
						7,525,000
5/1/2023	160,000	5.90%	221,988	381,988		7,365,000
11/1/2023	-	5.90%	217,268	217,268	599,255	7,365,000
5/1/2024	170,000	5.90%	217,268	387,268		7,195,000
11/1/2024	-	5.90%	212,253	212,253	599,520	7,195,000
5/1/2025	180,000	5.90%	212,253	392,253		7,015,000
11/1/2025	-	5.90%	206,943	206,943	599,195	7,015,000
5/1/2026	190,000	5.90%	206,943	396,943		6,825,000
11/1/2026	-	5.90%	201,338	201,338	598,280	6,825,000
5/1/2027	200,000	5.90%	201,338	401,338		6,625,000
11/1/2027	-	5.90%	195,438	195,438	596,775	6,625,000
5/1/2028	215,000	5.90%	195,438	410,438		6,410,000
11/1/2028	-	5.90%	189,095	189,095	599,533	6,410,000
5/1/2029	225,000	5.90%	189,095	414,095		6,185,000
11/1/2029	-	5.90%	182,458	182,458	596,553	6,185,000
5/1/2030	240,000	5.90%	182,458	422,458		5,945,000
11/1/2030	-	5.90%	175,378	175,378	597,835	5,945,000
5/1/2031	255,000	5.90%	175,378	430,378		5,690,000
11/1/2031	0	5.90%	167,855	167,855	598,233	5,690,000
5/1/2032	270,000	5.90%	167,855	437,855		5,420,000
11/1/2032	-	5.90%	159,890	159,890	597,745	5,420,000
5/1/2033	285,000	5.90%	159,890	444,890		5,135,000
11/1/2033	-	5.90%	151,483	151,483	596,373	5,135,000
5/1/2034	305,000	5.90%	151,483	456,483		4,830,000
11/1/2034	-	5.90%	142,485	142,485	598,968	4,830,000
5/1/2035	320,000	5.90%	142,485	462,485		4,510,000
11/1/2035	-	5.90%	133,045	133,045	595,530	4,510,000
5/1/2036	340,000	5.90%	133,045	473,045		4,170,000
11/1/2036	-	5.90%	123,015	123,015	596,060	4,170,000
5/1/2037	360,000	5.90%	123,015	483,015		3,810,000
11/1/2037	-	5.90%	112,395	112,395	595,410	3,810,000
5/1/2038	385,000	5.90%	112,395	497,395		3,425,000
11/1/2038	-	5.90%	101,038	101,038	598,433	3,425,000
5/1/2039	410,000	5.90%	101,038	511,038		3,015,000
11/1/2039	-	5.90%	88,943	88,943	599,980	3,015,000
5/1/2040	430,000	5.90%	88,943	518,943		2,585,000
11/1/2040	-	5.90%	76,258	76,258	595,200	2,585,000
5/1/2041	460,000	5.90%	76,258	536,258		2,125,000
11/1/2041	-	5.90%	62,688	62,688	598,945	2,125,000
5/1/2042	485,000	5.90%	62,688	547,688		1,640,000
11/1/2042	-	5.90%	48,380	48,380	596,068	1,640,000
5/1/2043	515,000	5.90%	48,380	563,380		1,125,000
11/1/2043	-	5.90%	33,188	33,188	596,568	1,125,000
5/1/2044	545,000	5.90%	33,188	578,188		580,000
11/1/2044	-	5.90%	17,110	17,110	595,298	580,000
5/1/2045	580,000	5.90%	17,110	597,110	597,110	-
Total	7,525,000		6,217,863	13,742,863	13,742,863	

Footnote:

Maximum Annual Debt Service (MADS):

599,980

(a) Data herein for the CDD's budgetary process purposes only.

EXHIBIT 16

RESOLUTION 2023-09

THE ANNUAL APPROPRIATION RESOLUTION OF THE BEACH COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors ("**Board**") of the Beach Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

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

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project 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 OF SUPERVISORS OF THE BEACH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. 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 Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Beach Community Development District for the Fiscal Year Ending September 30, 2024."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$3,484,210 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	<u>\$1,988,930</u>
RESERVE FUND	<u>\$100,000</u>
DEBT SERVICE FUND – SERIES 2013	<u>\$795,300</u>
DEBT SERVICE FUND – SERIES 2015	<u>\$599,980</u>
TOTAL ALL FUNDS	<u>\$3,484,210</u>

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024, or within 60 days following the end of the Fiscal Year 2023/2024, may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED THIS 17TH DAY OF JULY, 2023.

ATTEST:

**BEACH COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Budget

Exhibit A

Fiscal Year 2023/2024 Budget

EXHIBIT 17

RESOLUTION 2023-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BEACH COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Duval County, Florida ("**County**"); and

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"), attached hereto as **Exhibit "A;"** and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit "B,"** and

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

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits "A" and "B,"** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits "A" and "B."**
- B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as

set forth in **Exhibits “A” and “B.”** Operations and maintenance assessments directly collected by the District are due according to the following schedule: 25% due no later than October 15, 2023, 25% due no later than January 15, 2024, 25% due no later than April 12, 2024 and 25% due no later than July 15, 2024. Debt service assessments directly collected by the District are due according to the following schedule: \$139,841.70 due no later than April 1, 2024, and \$93,227.80 due no later than October 1, 2024. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2023/2024, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and 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. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an 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. **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. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 17th day of July, 2023.

ATTEST:

**BEACH COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

EXHIBIT 18

1 **MINUTES OF MEETING**

2 **BEACH**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Workshop of the Board of Supervisors of the Beach Community Development District was
5 held on Wednesday, May 10, 2023 at 5:01 p.m., at 12788 Meritage Blvd., Jacksonville, Florida 32246, with
6 Zoom Conference Call available.

7 **FIRST ORDER OF BUSINESS – Roll Call**

8 Mr. McInnes called the meeting to order and conducted roll call.

9 Present were:

10	Matt Calderaro	Board Supervisor, Vice Chairman
11	Robert Renn	Board Supervisor, Assistant Secretary
12	Chance Wedderburn	Board Supervisor, Assistant Secretary
13	Sheila Papelbon	Board Supervisor, Assistant Secretary
14	David McInnes	District Manager, Vesta District Services
15	Dana Harden	Vesta Property Services
16	Ron Zastrocky	Field Operations Manager
17	Lucite Michel	Amenity Manager

18 *The following is a summary of the discussions at the May 10, 2023 Beach CDD Board of Supervisors*
19 *Workshop. Audio for this meeting is available upon public records request.*

20 **SECOND ORDER OF BUSINESS – Discussion Items**

21 A. Exhibit 1: FY 2024 Proposed Budget & Capital Reserve Budget

22 Mr. McInnes gave a recap of the items that had been changed in the proposed FY 2024 budget
23 during and after the last budget workshop on April 26, 2023.

- 24 1. The arbitrage rebate calculations were changed from \$7,500.00 to \$3,000.00.
- 25 2. \$150,000.00 was added into the Contingency line with the intent to increase the Working
26 Capital to 2.5 to 3 months and then to eventually move \$109,319.00 from the O&M to the
27 Capital Reserve Fund when adequate working capital fund balance is established.
- 28 3. Landscape Maintenance was included at \$389,046 for the 2nd year bid plus the annuals.
- 29 4. Mr. Zastrocky was still waiting for a quote for pine straw, until the quote was received that
30 line would stay at \$68,400.00.
- 31 5. Waiting on the cost of a desktop computer or a laptop to add the cost for the Amenity
32 Website/Computer Equipment line.

33 The Board decided to keep the Amenity Fire System Monitoring contract at \$1,425.00, and they
34 would not be pursuing wiring of the guardhouse.

35 The Board decided to reduce the proposed Capital Reserve Fund from \$215,000.00 to \$100,000.00
36 for the fiscal year.

37 The following were additions that were agreed upon to be added to the budget.

- 38 1. Increase Lifestyles Programming by \$3,000.00 from \$30,000.00 to \$33,000.00.
- 39 2. Decrease Amenity Security from \$30,000.00 to \$0.00.
- 40 3. Increase Amenity/Fitness Center Staffing from \$53,040.00 to \$83,040.00

41
42 B. General Matters Regarding the District

43 **THIRD ORDER OF BUSINESS – Adjournment**

44 The workshop meeting was adjourned at 7:46 p.m.

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

48 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
49 **meeting held on July 17, 2023.**

50

51

Signature

Signature

Printed Name

Printed Name

52 Title: ☐ Secretary ☐ Assistant Secretary

Title: ☐ Chairman ☐ Vice Chairman

EXHIBIT 19

1 **MINUTES OF MEETING**

2 **BEACH**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Beach Community Development District
5 was held on Monday, May 15, 2023 at 6:01 p.m., at 12788 Meritage Blvd., Jacksonville, Florida 32246,
6 with Zoom Conference Call available.

7 **FIRST ORDER OF BUSINESS – Roll Call**

8 Mr. McInnes called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10	Matt Calderaro	Board Supervisor, Vice Chairman
11	Robert Renn	Board Supervisor, Assistant Secretary
12	Chance Wedderburn	Board Supervisor, Assistant Secretary
13	Sheila Papelbon	Board Supervisor, Assistant Secretary

14 Also present were:

15	David McInnes	District Manager, Vesta District Services
16	Wes Haber (<i>via phone</i>)	District Counsel, Kutak Rock LLP
17	Dana Harden	Regional General Manager, Vesta Property Services
18	Loucite Michel	Amenity Manager, Vesta Property Services
19	Ron Zastrocky	Field Operations Manager, Vesta Property Services
20	Todd Dilley	Resident
21	Dave Putnam	Resident
22	Karen Young	Resident
23	Michael Simon	Resident
24	Debbie Hickman	Resident
25	Aleta Trogisch	Resident
26	Elena Kousakova	Resident
27	Greig Young	Resident
28	Robin Strickland	Resident
29	Kevin Duane	Resident
30	Kate Kendig	Resident
31	Cindy Rosborough	Resident

32 *The following is a summary of the discussions and actions taken at the May 15, 2023 Beach CDD Board of*
33 *Supervisors Regular Meeting. Audio for this meeting is available upon public records request.*

34 **SECOND ORDER OF BUSINESS – Pledge of Allegiance**

35 Supervisor Calderaro led all present in reciting the Pledge of Allegiance.

36 **This item was not previously on the agenda.**

37 Mr. McInnes stated that he had received communication from Chairman Kounoupas indicating that
38 he was resigning from the Board of Supervisors effective immediately.

39 On a MOTION by Dr. Renn, SECONDED by Ms. Papelbon, WITH ALL IN FAVOR, the Board approved
40 the amendment to the agenda to add **Resolution 2023-08**, Designating Officers, for the Beach Community
41 Development District.

On a MOTION by Mr. Calderaro, SECONDED by Supervisor Wedderburn, WITH ALL IN FAVOR, the Board approved the amendment to the agenda to add the consideration of a proposal by All Weather Contractors to install a window in the pool entry area near the fitness center, for the Beach Community Development District.

Mr. McInnes called for a motion to select the new Chair.

Supervisor Papelbon nominated Supervisor Renn.

Supervisor Calderaro nominated himself.

Due to a tie in votes the Board chose to advertise the vacancy of Seat #1 to allow for interviews of candidates to possibly select a replacement during the June 19th Board meeting. The Board requests that candidates submit resumes to be included in the agenda package.

THIRD ORDER OF BUSINESS – Audience Comments – (limited to 3 minutes per individual for agenda items)

Mr. Dilley commented on the community security and asked about whether a Task Force existed within the community or not. He also asked about the holes in the perimeter security and what would be done about that.

Mr. Putnam commented on the naming convention on the proposed FY 2024 budget and asked that the district contingency line be renamed to something that residents such as himself could more easily understand.

Ms. Young reiterated her opinion on the Board getting three bids for any item over \$1,000.00. She noted that she reached out to a local vendor, Florida Backyard, to get prices on the tables, chairs, and umbrellas, and recommended that Staff look into them as well. She also noted some confusion she had regarding the options for leasing the gym equipment.

Mr. Simon commented on the need to make the walls around the original entrance higher so as to prevent people from climbing over due to the security risk.

Ms. Hickman commented on the gaps in perimeter of the community, and the overall security of the community. Mr. Card commented on the construction gate that Ms. Hickman had noted in her comments.

Ms. Trogisch commented on the proposals regarding the fitness center and whether the proposed equipment was comparable to or better than the current equipment.

Ms. Kousakova commented on thefts and other incidents that have occurred within the community. She asked if it was possible for security to periodically provide a report of incidents within the community to residents.

Mr. McInnes gave a brief clarification on what the CDD can and cannot do regarding security within the community.

FOURTH ORDER OF BUSINESS – Consent Agenda

A. Exhibit 1: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held April 17, 2023

B. Exhibit 2: Consideration for Approval – The Minutes of the Board of Supervisors Workshop Held April 26, 2023

C. Exhibit 3: Consideration for Acceptance – The April 2023 Unaudited Financial Statements

D. Exhibit 4: Ratification of LLS Tax Solutions, Inc. Engagement Letters

On a MOTION by Mr. Calderaro, SECONDED by Mr. Wedderburn, WITH ALL IN FAVOR, the Board approved the Consent agenda as is, for the Beach Community Development District.

FIFTH ORDER OF BUSINESS – Business Items

A. Exhibit 5: Consideration & Adoption of **Resolution 2023-07**, Approving Proposed FY24 Budget & Setting PH – *Exhibit A To Be Distributed*

Discussion ensued regarding staffing hours.

On a MOTION by Ms. Papelbon, SECONDED by Mr. Calderaro, WITH ALL IN FAVOR, the Board adopted **Resolution 2023-07**, Approving Proposed FY24 Budget & Setting PH, for the Beach Community Development District.

B. Consideration of Proposal for Pavers at Mailbox – *To Be Distributed*

This item was tabled to the June meeting.

C. Exhibit 6: Consideration of Proposal to Purchase Tables & Chairs at Tamaya Hall

This item was withdrawn from consideration to be included in the FY 2024 budget.

D. Exhibit 7: Consideration of Proposal for Pool Umbrellas, Bases, & Seat Cushions

Mr. Zastrocky gave an overview of the proposals presented. Discussion ensued. This item was tabled to the June meeting.

E. Consideration of Fitness Equipment Leasing Options

Mr. Zastrocky gave an overview of the proposals presented. Discussion ensued. This item was tabled to the June meeting.

1. Exhibit 8: Commercial Fitness Products

2. Exhibit 9: Florida Fitness Systems

3. Exhibit 10: Life Fitness

F. Exhibit 11: Consideration of AT&T Easement for New Phase

Mr. Haber gave a brief overview of this item and what it meant for the community.

On a MOTION by Mr. Calderaro, SECONDED by Mr. Wedderburn, WITH ALL IN FAVOR, the Board approved the AT&T Easement for the New Phase, for the Beach Community Development District.

G. Exhibit 12: Consideration of City of Jax Traffic Control Jurisdiction Agreement

Mr. McInnes gave a brief overview of this item and what it meant for the community. Discussion ensued. Discussion ensued.

On a MOTION by Dr. Renn, SECONDED by Mr. Wedderburn, WITH ALL IN FAVOR, the Board approved the City of Jax Traffic Control Jurisdiction Agreement, with the contingency that the insurance would cover the indemnity, for the Beach Community Development District.

H. Exhibit 13: Presentation of LLS Tax Solutions Arbitrage Reports

1. 2018 Report – 2013AB

2. 2022 Report – 2013AB

I. Reminder of Form 1's Due Date: July 1st

SIXTH ORDER OF BUSINESS – Discussion Items

A. June Workshop on FY24 Budget – if needed

Discussion ensued. A workshop was tentatively scheduled for June 8th at 3:00 PM.

SEVENTH ORDER OF BUSINESS – Staff Reports

A. Exhibit 14: Lifestyle & Field Management Reports

Ms. Harden discussed Vesta's bartending proposal. Discussion ensued.

Ms. Michel gave an overview of her report for the month of April.

Mr. Zastrocky gave an overview of his report for the month of April.

B. District Counsel

Mr. Haber gave an update on the recent legislative session. Discussion ensued.

C. District Manager

1. Resident(s) Subject Disciplinary Action

There being none, the next item followed.

2. Incident Management Tracker

Discussion ensued.

3. Exhibit 15: Action Item Report

4. Exhibit 16: Meeting Matrix

5. Arbitrage Calculations Guidance

D. District Engineer

The District Engineer was not present.

EIGHTH ORDER OF BUSINESS – Vendor Reports

A. Advanced Security Specialist

Mr. Card provided updates to the Board regarding security. Discussion ensued regarding security.

This item was not originally on the agenda, but the agenda was amended to include it.

Consideration of All Weather Contractors Proposal

On a MOTION by Mr. Calderaro, SECONDED by Ms. Papelbon, WITH ALL IN FAVOR, the Board approved the securing of additional proposals, at a not-to-exceed of \$10,000.00, for the Beach Community Development District.

NINTH ORDER OF BUSINESS – Audience Comments – New Business/Non-Agenda *(limited to 3 minutes per individual)*

Ms. Young commented on her disappointment with the lack of a resolution regarding the implementation of an adult only pool as well as the landscape maintenance contract process.

Mr. Young asked about what had been done regarding the reported incident at the basketball court. He also expressed his disappointment with Vesta.

Ms. Strickland noted a complaint she had regarding landscaping, and also noted a concern about the check-in at the entrance gate.

Mr. Duane commented on the lack of maintenance from the current landscaping vendor.

Ms. Kendig recommended that guests going to the tennis courts and basketball court also be required to sign in at the front before entering.

Ms. Rosborough commented on the discussion regarding security and check-in at the entrance gate/guardhouse. She also commented on how difficult it would be for residents who work during the day to attend meetings that begin at 3 PM and made the same recommendation regarding the tennis courts and basketball court as Ms. Kendig.

TENTH ORDER OF BUSINESS – Supervisors Requests

Dr. Renn requested that the fishing policy be updated. Discussion ensued.

ELEVENTH ORDER OF BUSINESS – Action Items Summary

Mr. Zastrocky to obtain a quote from Florida Backyard for outdoor furniture and to revise information for fitness room equipment.

Mr. McInnes to check with EGIS to see if they provide coverage for an indemnity claim and if there are supplemental insurance indemnity claims, and to see if the company who contributed to the landscape maintenance cost is still doing so on a consistent basis.

Ms. Harden to check if Vesta allows bartenders to be hired for private parties.

TWELFTH ORDER OF BUSINESS – Next Meeting Quorum Check: June 19, 6:00 PM

Three Board members presented indicated that they would attend the June 19, 2023, Board meeting.

Mr. Wedderburn stated that he would not be attending the next Board meeting.

THIRTEENTH ORDER OF BUSINESS – Adjournment

Mr. McInnes asked for final questions, comments, or corrections before requesting a motion to adjourn the meeting. There being none, Mr. Wedderburn made a motion to adjourn the meeting.

On a MOTION by Mr. Wedderburn, SECONDED by Ms. Papelbon, WITH ALL IN FAVOR, the Board adjourned the meeting at 8:54 p.m. for the Beach Community Development District.

**Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.*

Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on July 17, 2023.

200

201

202

Signature

Signature

Printed Name

Printed Name

203 **Title:** ☐ **Secretary** ☐ **Assistant Secretary**

Title: ☐ **Chairman** ☐ **Vice Chairman**

EXHIBIT 20

Beach
Community Development District

Financial Statements
(Unaudited)

Preliminary

May 31, 2023

Beach CDD**Balance Sheet****May 31, 2023**

	General Fund	Debt Service 2013A	Debt Service 2015A	Construction	Total
1 <u>ASSETS</u>					
2 OPERATING ACCOUNT BU	\$ 941,506	\$ -	\$ -	\$ -	\$ 941,506
3 PAYPAL ACCOUNT BU	100	-	-	-	100
4 CHECKING ACCOUNT CS	41,343	-	-	-	41,343
5 DEBT CARD ACCOUNT CS	893	-	-	-	893
6 DEBT SERVICE ACCOUNTS:					
7 SINKING FUND	-	-	-	-	-
8 INTEREST FUND	-	-	-	-	-
9 REDEMPTION FUND	-	37	-	-	37
10 PREPAYMENT FUND	-	48,832	25,435	-	74,268
11 REVENUE FUND	-	319,477	75,516	-	394,993
12 OP REDEMPTION FUND	-	-	-	-	-
13 ACQ & CONS 2013A	-	-	-	-	-
14 ACQ & CONS 2015A	-	-	-	-	-
15 ASSESSMENTS RECEIVABLE ON-ROLL	1,293	836	365	-	2,494
16 ASSESSMENTS RECEIVABLE OFF-ROLL	54,231	-	92,938	-	147,169
17 DUE FROM OTHER FUNDS	-	118,058	51,238	-	169,295
18 PREPAID	886	-	-	-	886
19 <u>TOTAL ASSETS</u>	<u>\$ 1,040,252</u>	<u>\$ 487,240</u>	<u>\$ 245,492</u>	<u>\$ -</u>	<u>\$ 1,772,985</u>
20 <u>LIABILITIES</u>					
21 ACCOUNTS PAYABLE	\$ 28,911	\$ -	\$ -	\$ -	\$ 28,911
22 DEFERRED REVENUE ON-ROLL	1,293	836	365	-	2,494
23 DEFERRED REVENUE OFF-ROLL	54,231	-	92,938	-	147,169
24 DUE TO OTHER FUNDS	169,295	-	-	-	169,295
25 OUTSTANDING CHECKS	-	-	-	-	-
26 <u>TOTAL LIABILITIES</u>	<u>253,729</u>	<u>836</u>	<u>93,304</u>	<u>-</u>	<u>347,869</u>
27 <u>FUND BALANCE</u>					
28 NONSPENDABLE					
29 PREPAID & DEPOSITS	886	-	-	-	886
30 CAPITAL RESERVES	109,319	-	-	-	109,319
31 OPERATING CAPITAL	-	-	-	-	-
32 UNASSIGNED	676,317	486,404	152,189	-	1,314,910
33 <u>TOTAL FUND BALANCE</u>	<u>786,523</u>	<u>486,404</u>	<u>152,189</u>	<u>-</u>	<u>1,425,115</u>
34 <u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>\$ 1,040,252</u>	<u>\$ 487,240</u>	<u>\$ 245,492</u>	<u>\$ -</u>	<u>\$ 1,772,985</u>

Beach CDD
General Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to May 31, 2023

	<u>FY 2023 Adopted Budget</u>	<u>FY 2023 Month of May</u>	<u>FY 2023 Total Actual Year-to-Date</u>	<u>VARIANCE Over (Under) to Budget</u>	<u>% Actual YTD / FY Budget</u>
1 REVENUE					
2 ASSESSMENTS ON-ROLL	\$ 1,402,321	\$ 20,381	\$ 1,401,028	\$ (1,293)	100%
3 ASSESSMENTS OFF-ROLL	216,924	-	162,693	(54,231)	75%
4 INTEREST REVENUE	-	-	14	14	
5 OTHER FINANCING SOURCES	5,000	1,214	14,686	9,686	294%
6 CARRYFORWARD	-	-	-	-	
7 TOTAL REVENUE	\$ 1,624,245	\$ 21,596	\$ 1,578,421	\$ (45,823)	97%
8 EXPENDITURES					
9 GENERAL & ADMINISTRATIVE EXPENSES					
10 TRUSTEE FEES	\$ 8,000	\$ -	\$ 8,200	\$ 200	103%
11 SUPERVISOR FEES-REGULAR MEETINGS	10,000	800	5,800	(4,200)	58%
12 SUPERVISOR FEES-WORKSHOPS	2,000	1,400	2,400	400	120%
13 DISTRICT MANAGEMENT	42,000	4,300	28,800	(13,200)	69%
14 ENGINEERING	2,500	-	1,073	(1,427)	43%
15 DISSEMINATION AGENT	2,500	-	2,500	-	100%
16 DISTRICT COUNSEL	7,500	-	14,416	6,916	192%
17 ASSESSMENT ADMINISTRATION	5,500	458	3,667	(1,833)	67%
18 REAMORTIZATION SCHEDULE	-	-	-	-	
19 ARBITRAGE REBATE CALCULATION	-	5,850	5,850	5,850	
20 AUDIT	6,000	-	-	(6,000)	0%
21 WEBSITE	1,515	50	2,052	537	135%
22 LEGAL ADVERTISING	1,750	193	3,910	2,160	223%
23 DUES, LICENSES & FEES	175	-	175	-	100%
24 GENERAL LIABILITY INSURANCE	4,057	-	-	(4,057)	0%
25 PUBLIC OFFICIAL INSURANCE	2,895	-	-	(2,895)	0%
26 OFFICE MISCELLANEOUS	2,000	3	6,866	4,866	343%
27 TOTAL GENERAL & ADMINISTRATIVE EXPENSES	98,392	13,054	85,709	(12,684)	87%
28 FIELD EXPENSES					
29 FIELD MANAGEMENT	133,553	-	67,349	(66,204)	50%
30 PROPERTY INSURANCE	89,054	-	88,097	(957)	99%
31 LAKE MAINTENANCE	21,600	1,767	13,392	(8,208)	62%
32 LANDSCAPING (INCLUDING MATERIALS)	402,792	-	220,966	(181,826)	55%
33 IRRIGATION (REPAIRS)	10,000	285	4,933	(5,067)	49%
34 ELECTRIC - STREET LIGHTS/IRRIGATION-JEA	188,475	23,771	158,376	(30,099)	84%
35 RIGHT OF WAY / LAKE MOWING	2,500	-	-	(2,500)	0%
36 ENTRY WATER FEATURE	7,500	-	-	(7,500)	0%
37 CARRYFORWARD REPLENISH	-	-	-	-	
38 CONTINGENCY - HURRICANE / STORM CLEAN UP	8,000	-	-	(8,000)	0%
39 COMMUNITY MAINTENANCE	8,000	491	12,880	4,880	161%
40 CAPITAL IMPROVEMENTS	39,080	-	3,575	(35,505)	9%
41 TOTAL FIELD EXPENSES	910,554	26,314	569,568	(340,986)	63%

42	AMENITY EXPENSES					
43	AMENITY MANAGEMENT	154,556	-	65,511	(89,045)	42%
44	BREEZEWAY STAFF	-	-	-	-	
45	LIFEGUARD	-	-	114	114	
46	SWIMMING POOL CHEMICALS	-	-	10,272	10,272	
47	SWIMMING POOL INSPECTION	-	851	851	851	
48	AMENITY GENERAL MAINTENANCE & REPAIRS	21,510	1,565	8,621	(12,889)	40%
49	AMENITY CLEANING	-	-	10,120	10,120	
50	AMENITY ELECTRIC/WATER AND SEWER	60,000	4,135	32,815	(27,185)	55%
51	AMENITY GATES/CONTROL ACCESS	5,000	295	9,667	4,667	193%
52	AMENITY WEBSITE/COMPUTER EQUIPMENT	1,590	-	1,363	(227)	86%
53	AMENITY INTERNET/CABLE	10,000	1,124	9,058	(942)	91%
54	AMENITY DUES & LICENSES	850	-	459	(391)	54%
55	AMENITY SECURITY	800	2,520	5,700	4,900	713%
56	FITNESS EQUIPMENT MAINTENANCE	10,000	-	1,437	(8,563)	14%
57	LIFESTYLES PROGRAMMING	25,000	1,350	15,001	(9,999)	60%
58	AMENITY GAS	600	48	466	(134)	78%
59	TENNIS COURT MAINTENANCE - 4 CLAY COURTS	14,500	347	7,237	(7,263)	50%
60	LANDSCAPING MAINTENANCE AMENITY CENTER	68,400	-	25,333	(43,067)	37%
61	LANDSCAPE IMPROVEMENT	2,500	-	-	(2,500)	0%
62	AMENITY IRRIGATION (REPAIRS)	1,500	-	-	(1,500)	0%
63	PEST CONTROL	1,200	-	660	(540)	55%
64	AMENITY FIRE SYSTEM MONITORING	1,500	-	1,406	(94)	94%
65	ALARM	500	-	-	(500)	0%
66	TRASH COLLECTION	2,292	195	1,459	(833)	64%
67	TOTAL AMENITY EXPENSES	382,298	12,430	207,551	(174,747)	54%
68	ACCESS CONTROL /GATE HOUSE					
69	GUARD SERVICE	222,400	18,000	159,570	(62,830)	72%
70	GUARD HOUSE SUPPLIES	800	-	551	(249)	69%
71	GUARD HOUSE UTILITIES	3,800	199	2,030	(1,770)	53%
72	GUARD HOUSE REPAIR & MAINTENANCE	1,000	-	3,133	2,133	313%
73	BAR CODE EXPENSE	5,000	384	2,080	(2,920)	42%
74	TOTAL ACCESS CONTROL/GATE HOUSE EXPENSES	233,000	18,583	167,364	(65,636)	72%
75	TOTAL EXPENDITURES	1,624,245	70,381	1,030,191	(594,054)	63%
76	EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(48,785)	548,230	548,230	
77	OTHER FINANCING SOURCES & USES					
78	TRANSFER IN	-	-	-	-	
79	TRANSFER OUT	-	-	-	-	
80	TOTAL OTHER FINANCING SOURCES & USES	-	-	-	-	
81	FUND BALANCE - BEGINNING	239,612		238,292	(1,320)	
82	NET CHANGE IN FUND BALANCE	-	(48,785)	548,230	548,230	
83	FUND BALANCE - ENDING	\$ 239,612		\$ 786,523	\$ 546,910	
84	ANALYSIS OF FUND BALANCE					
85	NONSPENDABLE					
86	PREPAID & DEPOSITS	886		886		
87	CAPITAL RESERVES	109,319		109,319		
88	OPERATING CAPITAL	-		-		
89	UNASSIGNED	129,407		676,317		
90	TOTAL FUND BALANCE	\$ 239,612		\$ 786,523		

Beach CDD
Debt Service 2013A
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to May 31, 2023

	FY 2023 Adopted Budget	FY 2023 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 <u>REVENUE</u>			
2 ASSESSMENTS ON-ROLL	\$ 800,640	\$ 797,473	\$ (3,167)
3 INTEREST REVENUE	-	5,119	5,119
4 <u>MISC. REVENUE</u>	<u>-</u>	<u>48,039</u>	<u>48,039</u>
5 <u>TOTAL REVENUE</u>	<u>800,640</u>	<u>850,631</u>	<u>49,991</u>
6 <u>EXPENDITURES</u>			
7 INTEREST EXPENSE			
8 November 1, 2022	-	313,908	313,908
9 May 1, 2023	313,920	311,425	(2,495)
10 November 1, 2023	308,058	-	(308,058)
11 PRINCIPAL RETIREMENT			
12 May 1, 2023	175,000	175,000	-
<u>PRINCIPAL PREPAYMENT</u>	<u>-</u>	<u>70,000</u>	<u>70,000</u>
13 <u>TOTAL EXPENDITURES</u>	<u>796,978</u>	<u>870,333</u>	<u>(73,355)</u>
14 <u>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</u>	<u>3,663</u>	<u>(19,701)</u>	<u>(23,364)</u>
15 <u>OTHER FINANCING SOURCES (USES)</u>			
16 TRANSFER IN	-	37	37
17 <u>TRANSFER OUT (USES)</u>	<u>-</u>	<u>-</u>	<u>-</u>
18 <u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>-</u>	<u>37</u>	<u>37</u>
19 FUND BALANCE - BEGINNING	496,223	506,069	9,846
20 <u>NET CHANGE IN FUND BALANCE</u>	<u>3,663</u>	<u>(19,664)</u>	<u>(23,327)</u>
21 <u>FUND BALANCE - ENDING</u>	<u>\$ 499,886</u>	<u>\$ 486,404</u>	<u>\$ (13,481)</u>

Beach CDD
Debt Service 2015A
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to May 31, 2023

	FY 2023 Adopted Budget	FY 2023 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUE			
2 ASSESSMENTS ON-ROLL	\$ 366,911	\$ 366,545	\$ (365)
3 ASSESSMENTS OFF-ROLL	232,345	139,257	(93,087)
4 INTEREST REVENUE	-	44	44
5 MISC. REVENUE	-	22,196	22,196
6 TOTAL REVENUE	599,255	528,042	(71,213)
7 EXPENDITURES			
8 INTEREST EXPENSE			
9 November 1, 2022	-	221,988	221,988
10 May 1, 2023	221,988	221,988	-
11 November 1, 2023	217,268	-	(217,268)
12 PRINCIPAL RETIREMENT			
13 May 1, 2023	160,000	165,000	5,000
14 TOTAL EXPENDITURES	599,255	608,975	(9,720)
15 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(80,933)	(80,933)
16 OTHER FINANCING SOURCES (USES)			
17 TRANSFER IN	-	149	149
18 TRANSFER OUT (USES)	-	-	-
19 TOTAL OTHER FINANCING SOURCES (USES)	-	149	149
20 FUND BALANCE - BEGINNING	96,818	232,972	136,154
21 NET CHANGE IN FUND BALANCE	-	(80,784)	(80,784)
22 FUND BALANCE - ENDING	\$ 96,818	\$ 152,189	\$ 55,371

Beach CDD

Check Register - FY2023

Date	Ref. Num	Name	Memo	Deposits	Disbursements	Balance
09/30/2022		EOY Balance				295,536.89
10/01/2022	1114	Egis Insurance and Risk Advisors	FY Insurance Policy # 100122192 10/01/22-10/01/23		88,097.00	207,439.89
10/11/2022	1118	Kristin A. Robinson, MD	Refund of Deposit for rental of Pool Cabana		50.00	207,389.89
10/11/2022	100036	Advanced Security Specialist & Consulting	Invoice: T0092022A (Reference: Guard House Gate Access Management.)		8,370.00	199,019.89
10/11/2022	100037	Air Solutions Heating & Cooling Inc	Invoice: 0000094932 (Reference: Installed a new condenser fan motor, fan blade, and capacitor.)		2,038.39	196,981.50
10/11/2022	100038	Integrated Access Solutions	Invoice: 0001453 (Reference: Installation of Indoor Access Point.) Invoice: 0001472 (Referenc...		459.89	196,521.61
10/11/2022	100039	Life Fitness	Invoice: 7173030 (Reference: Clutch Kit.)		62.45	196,459.16
10/11/2022	100040	Southeast Fitness	Invoice: 100493 (Reference: Semi-annually scheduled preventative maintenance.)		640.00	195,819.16
10/11/2022	100041	Southeastern Paper Group	Invoice: 05717495 (Reference: Supplies.)		423.90	195,395.26
10/11/2022	100042	Staples	Invoice: 8067623768 (Reference: Office Supplies.)		48.07	195,347.19
10/11/2022	100043	Sun State Nursery & Landscaping, Inc	Invoice: 7821 (Reference: Irrigation Repairs.) Invoice: 7911 (Reference: Istallation of Clock...		2,236.49	193,110.70
10/11/2022	100044	Wayne Automatic Fire Sprinklers Inc.	Invoice: 952684 (Reference: Annual Extinguisher Certification Inspection.)		352.61	192,758.09
10/14/2022	100045	10-S Tennis Supply & Dinkshot Pickleball	Invoice: 156365 (Reference: Aluminum Drag Broom.) Invoice: 156337 (Reference: 10-S Linesm		437.61	192,320.48
10/14/2022	100046	Advanced Security Specialist & Consulting	Invoice: T0092022B (Reference: Guard House Gate Access Management.) Invoice: TA0092022		12,570.00	179,750.48
10/14/2022	100047	Innersync	Invoice: 20817 (Reference: Website Services.)		1,515.00	178,235.48
10/14/2022	100048	Sun State Nursery & Landscaping, Inc	Invoice: 7986 (Reference: October Landscape Maintenance.)		35,213.10	143,022.38
10/14/2022	100049	TEKWave Solutions LLC	Invoice: 5274 (Reference: Community Visitor Management Software-OCT 2022.)		295.00	142,727.38
10/14/2022	100050	The Lake Doctors, Inc.	Invoice: 36532B (Reference: Water Management Zone 1 & 2.)		1,395.00	141,332.38
10/14/2022	100051	Turner Pest Control	Invoice: 19160304 (Reference: Monthly pest control.)		104.74	141,227.64
10/14/2022	100052	Vesta Property Services	Invoice: 403326 (Reference: September Fees.)		19,605.00	121,622.64
10/14/2022	100053	VGlobal Tech	Invoice: 4366 (Reference: Email hosting.)		50.00	121,572.64
10/14/2022	101422ACH1	JEA	Service for the month of September		27,918.90	93,653.74
10/15/2022	101522ACH1	Comcast	12788 Meritace Blvd MINI MDTA 9/28/22 to 10/27/22		535.58	93,118.16
10/17/2022	1119	Dominik Guess	Refund for Rental Cancellation		200.00	92,918.16
10/17/2022	1120	Instant PhotoCube	80's Casino Night		475.00	92,443.16
10/17/2022	101722ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE 9/30-10/29/22		212.20	92,230.96
10/18/2022	101822ACH1	TECO	12545 Beach Blvd - 8/19/22 - 9/20/22		37.07	92,193.89
10/20/2022			Deposit	1,749.54		93,943.43
10/21/2022	102122ACH1	Florida Natural Gas	Fuel and Inside FGT Z3 8/19/22 - 9/18/22		17.79	93,925.64
10/22/2022	102222ACH1	Comcast	12788 Meritage Blvd. OFC 4 10/3-11/2/22		351.09	93,574.55
10/23/2022	ACH 102322	Credit Card transactions			693.49	92,881.06
10/24/2022	100054	Advanced Security Specialist & Consulting	Invoice: T0102022A (Reference: Guard House Gate Access Management.)		8,100.00	84,781.06
10/24/2022	100055	Integrated Access Solutions	Invoice: 0001945 (Reference: Service call.) Invoice: 0001950 (Reference: Service Call.) In...		900.00	83,881.06
10/24/2022	100056	Life Fitness	Invoice: 7195361 (Reference: Seat Pad.)		117.75	83,763.31
10/24/2022	100057	Southeastern Paper Group	Invoice: 05660098 (Reference: Paper Supplies.)		355.77	83,407.54
10/24/2022	100058	Staples	Invoice: 8067869974 (Reference: Office Supplies.)		400.17	83,007.37
10/26/2022	100059	Integrated Access Solutions	Invoice: 0001465 (Reference: Labor for installation, setup and testing.)		360.00	82,647.37
10/27/2022	102722ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 10/10 -11/9/22		194.35	82,453.02
10/31/2022			Service Charge		1.45	82,451.57
10/31/2022		EOM Balance		1,749.54	214,834.86	82,451.57
11/03/2022			Deposit	3,000.00		85,451.57
11/07/2022	100060	DPFG M&C	Invoice: 403568 (Reference: Dissemination Agent.) Invoice: 403505 (Reference: District Manage		6,458.33	78,993.24
11/07/2022	100061	Advanced Security Specialist & Consulting	Invoice: TA0102022 (Reference: Amenities security.) Invoice: T0102022B (Reference: Guard H		11,070.00	67,923.24
11/07/2022	100062	Big Z Pool Service, LLC	Invoice: 11382 (Reference: Comp Pool, VFD Drive.)		1,970.00	65,953.24
11/07/2022	100063	Custom Pump & Controls, Inc.	Invoice: 22-314-04 (Reference: QUARTERLY LIFT STATION INSPECTION.)		150.00	65,803.24
11/07/2022	100064	GFL Environmental	Invoice: UG0000080959 (Reference: Nov 01/22 - Nov 30/22.)		162.01	65,641.23
11/07/2022	100065	Integrated Access Solutions	Invoice: 0002027 (Reference: BAI Barcodes Black on Black.) Invoice: 0002035 (Reference: pede		1,740.01	63,901.22

11/07/2022	100066	Kutak Rock LLP	Invoice: 3126899 (Reference: General Counsel.)	1,320.00	62,581.22
11/07/2022	100067	Sun State Nursery & Landscaping, Inc	Invoice: 8275 (Reference: Irrigation Repairs.) Invoice: 8273 (Reference: Irrigation Repairs. ...	779.17	61,802.05
11/07/2022	100068	TEKWave Solutions LLC	Invoice: 102622- (Reference: VMS - November 2022.)	295.00	61,507.05
11/07/2022	100069	Turner Pest Control	Invoice: 19363970 (Reference: Commercial Pest Control.)	104.74	61,402.31
11/07/2022	100070	VGlobal Tech	Invoice: 4416 (Reference: Email hosting.)	50.00	61,352.31
11/07/2022	100071	Wayne Automatic Fire Sprinklers Inc.	Invoice: 998491 (Reference: Annual Sprinkler Inspection.)	309.38	61,042.93
11/14/2022	1121	Matthew Calderaro	BOS MTG 11/7/22	200.00	60,842.93
11/14/2022	1122	Robert Renn	BOS MTG 11/7/22	200.00	60,642.93
11/14/2022	1123	Shelia Papelbon	BOS MTG 11/7/22	200.00	60,442.93
11/14/2022	1124	Stephen Kounoupas	BOS MTG 11/7/22	200.00	60,242.93
11/16/2022	111622ACH1	JEA	Service for the month of October	23,682.22	36,560.71
11/17/2022			Deposit	187,055.02	223,615.73
11/17/2022	111722ACH1	TECO	12545 Beach Blvd - 09/21/2022 to 10/20/2022	37.08	223,578.65
11/18/2022	111822ACH1	Comcast	12788 Meritace Blvd MINI MDTA 10/28/22 to 11/27/22	534.81	223,043.84
11/21/2022	ACH11/21/22	Florida Natural Gas	Fuel and Inside FGT Z3 9/20/22 -10/20/22	15.19	223,028.65
11/21/2022	1125	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	FY 2022/2023 Special District Fee Invoice/Update Form	175.00	222,853.65
11/21/2022	100072	Integrated Access Solutions	Invoice: 0002123 (Reference: Emergency Service Call.)	180.00	222,673.65
11/21/2022	100073	Game Time Game Truck, LLC	Invoice: 3014 (Reference: 2 Hour Game Truck.)	504.00	222,169.65
11/21/2022	100074	DPFG M&C	Invoice: 404412 (Reference: District Management Services.)	3,958.33	218,211.32
11/21/2022	100075	Sun State Nursery & Landscaping, Inc	Invoice: 8366 (Reference: November Landscape Maintenance.) Invoice: 8274 (Reference: Irrigati	35,533.06	182,678.26
11/21/2022	100076	The Lake Doctors, Inc.	Invoice: 45252B (Reference: Water Management Zone 1 & 2.)	1,395.00	181,283.26
11/21/2022	112122ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE10/30/22 to 11/29/22	211.88	181,071.38
11/22/2022			Deposit	54,231.04	235,302.42
11/23/2022			Deposit	192.36	235,494.78
11/23/2022	ACH 112322	Credit Card transactions		1,245.71	234,249.07
11/25/2022			Deposit	284,806.31	519,055.38
11/25/2022	112522ACH1	Comcast	12788 Meritage Blvd. OFC 4 11/3/22 - 12/2/22	351.09	518,704.29
11/30/2022	113022ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 11/10/22 to 12/9/22	194.35	518,509.94
11/30/2022			Service Charge	1.70	518,508.24
11/30/2022	EOM Balance			529,284.73	93,228.06
12/02/2022	100077	Vesta Property Services	Invoice: 404248 (Reference: October Fees.)	20,846.14	497,662.10
12/05/2022			Deposit	1,346,682.83	1,844,344.93
12/06/2022			Deposit	1,950.00	1,846,294.93
12/06/2022			Deposit	215,761.07	2,062,056.00
12/12/2022	100078	10-S Tennis Supply & Dinkshot Pickleball	Invoice: 157124 (Reference: Pro-Screen Open Mesh.)	882.34	2,061,173.66
12/12/2022	100079	Advanced Security Specialist & Consulting	Invoice: T0112022A (Reference: Guard House Gate Access Management.)	9,300.00	2,051,873.66
12/12/2022	100080	Bob's Backflow & Plumbiong Services	Invoice: 87517 (Reference: Backflow Test.)	450.00	2,051,423.66
12/12/2022	100081	Integrated Access Solutions	Invoice: 0002199 (Reference: Wireless HDMI adapter.)	369.00	2,051,054.66
12/12/2022	100083	Kutak Rock LLP	Invoice: 113022-23-1 (Reference: General Counsel.)	4,558.50	2,046,496.16
12/12/2022	100084	Southeast Fitness	Invoice: 100363 (Reference: 9/6/2022 Diagnosis or Repair.)	150.00	2,046,346.16
12/12/2022	100085	Southeastern Paper Group	Invoice: 05773688 (Reference: ECO-AIR.)	53.32	2,046,292.84
12/12/2022	100086	Sun State Nursery & Landscaping, Inc	Invoice: 8551 (Reference: Fix Breaks on the back side of wall.) Invoice: 8550 (Reference: Irr...	36,036.41	2,010,256.43
12/12/2022	100087	TEKWave Solutions LLC	Invoice: 5414 (Reference: December 2022.)	295.00	2,009,961.43
12/12/2022	100088	The Lake Doctors, Inc.	Invoice: 670593 (Reference: Monthly Water Management Service.) Invoice: 57370b (Reference:	3,095.00	2,006,866.43
12/12/2022	100089	Turner Pest Control	Invoice: 19972952 (Reference: Pest Control.)	104.74	2,006,761.69
12/12/2022	100090	Vesta Property Services	Invoice: 405450 (Reference: November Fees.)	19,793.78	1,986,967.91
12/12/2022	100091	VGlobal Tech	Invoice: 4492 (Reference: Email hosting.)	50.00	1,986,917.91
12/12/2022	100092	The Perfect Pour	Invoice: 0000151A (Reference: Bar Service for Halloween Party 10/21/22.)	625.00	1,986,292.91
12/12/2022	100093	Daytona Beach News-Journal	Invoice: 0005017635 (Reference: Oct 1 - Oct 31, 2022.)	1,003.25	1,985,289.66
12/13/2022	1126	Matthew Calderaro	BOS MTG 12/5/22	200.00	1,985,089.66
12/13/2022	1127	Robert Renn	BOS MTG 12/5/22	200.00	1,984,889.66
12/13/2022	1128	Shelia Papelbon	BOS MTG 12/5/22	200.00	1,984,689.66

12/14/2022			Deposit	192.36		1,984,882.02
12/14/2022	121422ACH1	JEA	Service for the month of November		25,621.04	1,959,260.98
12/16/2022			Deposit	165,311.36		2,124,572.34
12/19/2022	121922ACH1	Comcast	12788 Meritace Blvd MINI MDTA 11/28/22 - 12/27/22		534.81	2,124,037.53
12/20/2022	122022ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE11/30/22 to 12/29/22		211.88	2,123,825.65
12/20/2022	122022ACH2	TECO	12545 Beach Blvd - 10/20/2022 -11/28/22		37.70	2,123,787.95
12/22/2022	122222ACH1	Florida Natural Gas	Fuel and Inside FGT Z3 10/20/22 to 11/28/22		14.35	2,123,773.60
12/23/2022	100094	DPFG M&C	Invoice: 405570 (Reference: District Management Services.)		3,958.33	2,119,815.27
12/23/2022	100095	Advanced Security Specialist & Consulting	Invoice: TA0112022 (Reference: Amenities security.) Invoice: T0112022B (Reference: Guard H		11,460.00	2,108,355.27
12/23/2022	100096	Integrated Access Solutions	Invoice: 0002285 (Reference: Gate Repair.) Invoice: 0002291 (Reference: Guard House Gate Ac		3,192.16	2,105,163.11
12/23/2022	100097	Southeastern Paper Group	Invoice: 05765238 (Reference: Supplies.) Invoice: 05748187 (Reference: Supplies.)		824.54	2,104,338.57
12/23/2022	100098	Staples	Invoice: 8068566313 (Reference: Office Supplies.)		383.73	2,103,954.84
12/23/2022	100099	Vesta Property Services	Invoice: 403470 (Reference: Billable Expenses.)		3,170.38	2,100,784.46
12/23/2022	100100	Daytona Beach News-Journal	Invoice: 0005119397 (Reference: Advertising.)		1,324.92	2,099,459.54
12/23/2022	ACH 122322	Credit Card transactions			301.35	2,099,158.19
12/27/2022	1129	Matthew Calderaro	BOS MTG 12/19/22		200.00	2,098,958.19
12/27/2022	1130	Robert Renn	BOS MTG 12/19/22		200.00	2,098,758.19
12/27/2022	1131	Shelia Papelbon	BOS MTG 12/19/22		200.00	2,098,558.19
12/27/2022	1132	Stephen Kounoupas	BOS MTG 12/19/22		200.00	2,098,358.19
12/27/2022	122722ACH1	Comcast	12788 Meritage Blvd. OFC 4 12/3/22 - 1/2/23		351.09	2,098,007.10
12/28/2022	1133	DPFG M&C	August Billable Expenses		30.63	2,097,976.47
12/30/2022			Deposit	308.38		2,098,284.85
12/30/2022	123022ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 12/10/22 to 1/9/23		194.35	2,098,090.50
12/31/2022			Service Charge		1.75	2,098,088.75
12/31/2023	EOM Balance			1,730,206.00	150,625.49	2,098,088.75
01/03/2023	1135	Magnetix DJ Services	Reference: Emcee & DJ Polar Plunge. https://dpfg.payableslockbox.com/DocView/InvoiceViewer .		400.00	2,097,688.75
01/03/2023	1136	Shannon Brooke Thomas	Reference: Halloween Paint and Sip Event. https://dpfg.payableslockbox.com/DocView/InvoiceVi		150.00	2,097,538.75
01/03/2023	1137	Art-Z-Faces, Inc.	Reference: Santa Appearance. <a "="" href="https://dpfg.payableslockbox.com/DocView/InvoiceViewer.aspx?i=">https://dpfg.payableslockbox.com/DocView/InvoiceViewer.aspx?i=		300.00	2,097,238.75
01/03/2023	100101	Advanced Security Specialist & Consulting	Invoice: T0122022A (Reference: Guard House Gate Access Management.)		9,000.00	2,088,238.75
01/03/2023	100102	Southeastern Paper Group	Invoice: 05783796 (Reference: Supplies.)		258.71	2,087,980.04
01/03/2023	100103	Vesta Property Services	Invoice: 404351 (Reference: Billable Expenses.)		2,894.83	2,085,085.21
01/03/2023	100104	Daytona Beach News-Journal	Invoice: 0005097697 (Reference: Advertising.)		14.83	2,085,070.38
01/04/2023			Deposit	875.00		2,085,945.38
01/05/2023	1140	BNY Mellon Tax Distributions	Tax Distributions 2013A		689,260.69	1,396,684.69
01/05/2023	1141	BNY Mellon Tax Distributions	Tax Distributions 2015A		316,807.18	1,079,877.51
01/06/2023			Deposit	79,101.86		1,158,979.37
01/09/2023			Deposit	54,231.04		1,213,210.41
01/09/2023	100105	Advanced Security Specialist & Consulting	Invoice: TA0122022 (Reference: Amenities security.) Invoice: T0122022B (Reference: Guard H		12,060.00	1,201,150.41
01/09/2023	100106	Bob's Backflow & Plumbiong Services	Invoice: 88072 (Reference: Backflow Test.)		227.49	1,200,922.92
01/09/2023	100107	Integrated Access Solutions	Invoice: 0002350 (Reference: Service Call.) Invoice: 0001921 (Reference: Comcast modem bad a		272.00	1,200,650.92
01/09/2023	100108	Kutak Rock LLP	Invoice: 3158252 (Reference: General Counsel.)		1,092.50	1,199,558.42
01/09/2023	100109	Sun State Nursery & Landscaping, Inc	Invoice: 8943 (Reference: January Landscape Maintenance.)		35,213.10	1,164,345.32
01/09/2023	100110	TEKWave Solutions LLC	Invoice: 5467 (Reference: Community Visitor Management Software.)		295.00	1,164,050.32
01/09/2023	100111	The Lake Doctors, Inc.	Invoice: 63731B (Reference: Water Management.)		1,767.00	1,162,283.32
01/09/2023	100112	Turner Pest Control	Invoice: 20497453 (Reference: Commercial Pest Control.)		104.74	1,162,178.58
01/09/2023	100113	VGlobal Tech	Invoice: 4623 (Reference: Email hosting.)		50.00	1,162,128.58
01/09/2023	100114	Wayne Automatic Fire Sprinklers Inc.	Invoice: 1014988 (Reference: WayneNet Fire Alarm Monitoring.)		750.00	1,161,378.58
01/09/2023	100115	Oxi Fresh Carpet Cleaning	Invoice: 1050 (Reference: Tile and Grout & Carpet Cleaning.) Invoice: 1051 (Reference: Tile a...		2,355.25	1,159,023.33
01/09/2023	100116	Bouncers, Slides, and More Inc.	Invoice: 12152022.03 (Reference: Movie Night.) Invoice: 10082022.16 (Reference: Obstacle Co		1,330.00	1,157,693.33
01/15/2023	11523ACH1	Comcast	12788 Meritace Blvd MINI MDTA 12/28/22 - 1/27/23		547.90	1,157,145.43
01/17/2023	11723ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE12/30/22 to 1/29/23		215.97	1,156,929.46
01/17/2023	100117	DPFG M&C	Invoice: 404329 (Reference: October Billable Expenses.)		48.95	1,156,880.51

01/18/2023	11823ACH1	TECO	12545 Beach Blvd - 11/28/22 - 12/19/22		40.25	1,156,840.26
01/18/2023			Deposit	192.36		1,157,032.62
01/19/2023	11922ACH1	JEA	Service for the month of December		27,981.75	1,129,050.87
01/20/2023	100118	DPFG M&C	Invoice: 406418 (Reference: December Billable Expenses.) Invoice: 406478 (Reference: District.	4,104.61		1,124,946.26
01/20/2023	100119	Integrated Access Solutions	Invoice: 0002427 (Reference: Labor for installation, setup and testing.)	899.63		1,124,046.63
01/20/2023	100121	Sun State Nursery & Landscaping, Inc	Invoice: 8548 (Reference: Irrigation Repairs made during Inspection.)	142.18		1,123,904.45
01/20/2023	100122	Coastal Maintenance M.E. LLC	Invoice: 4165 (Reference: Holiday Lights.)	5,578.00		1,118,326.45
01/22/2023	12223ACH1	Comcast	12788 Meritage Blvd. OFC 4 1/3/23 - 2/2/23	361.28		1,117,965.17
01/23/2023	ACH012323	Florida Natural Gas	Fuel and Inside FGT Z3 11/28/22 to 12/19/22	23.99		1,117,941.18
01/23/2023	1142	Chance Wedderburn	BOS MTG 1/16/23	200.00		1,117,741.18
01/23/2023	1143	Matthew Calderaro	BOS MTG 1/16/23	200.00		1,117,541.18
01/23/2023	1144	Robert Renn	BOS MTG 1/16/23	200.00		1,117,341.18
01/23/2023	1145	Shelia Papelbon	BOS MTG 1/16/23	200.00		1,117,141.18
01/23/2023	1151	Stephen Kounoupas	BOS MTG 1/16/23	200.00		1,116,941.18
01/23/2023	ACH 012323	Credit Card transactions		908.87		1,116,032.31
01/24/2023	1152	Brian T. Shirley	Stand-Up Comedy Show for Valentine's Day Cocktail Party	400.00		1,115,632.31
01/24/2023	1153	Ebony Lunsford	Cocktail Service	500.00		1,115,132.31
01/24/2023			Deposit	127,429.74		1,242,562.05
01/25/2023	100123	Advanced Security Specialist & Consulting	Invoice: T0012023A (Reference: Guard House Gate Access Management.)	9,300.00		1,233,262.05
01/25/2023	100124	Custom Pump & Controls, Inc.	Invoice: 23-314-01 (Reference: QUARTERLY LIFT STATION INSPECTION.)	150.00		1,233,112.05
01/25/2023	100125	E.T.M.	Invoice: 0206237 (Reference: Engineering Services.)	1,073.25		1,232,038.80
01/25/2023	100126	GFL Environmental	Invoice: UG0000087355 (Reference: Trash Service.)	193.73		1,231,845.07
01/25/2023	100127	Southeastern Paper Group	Invoice: 05806313 (Reference: PURELL HAND SANITIZING.)	175.71		1,231,669.36
01/25/2023	100128	Sun State Nursery & Landscaping, Inc	Invoice: 9019 (Reference: Irrigation Repairs Made During Monthly Inspection.)	151.79		1,231,517.57
01/25/2023	100129	Vesta Property Services	Invoice: 406387 (Reference: Billable Expenses.)	2,193.93		1,229,323.64
01/25/2023	100130	Daytona Beach News-Journal	Invoice: 0005202822 (Reference: Advertising.)	578.28		1,228,745.36
01/27/2023	1154	BNY Mellon Payment/Trustee Fees	Trustee Fees 2013A: November 01, 2022 to October 31, 2023	4,100.00		1,224,645.36
01/27/2023	1155	BNY Mellon Payment/Trustee Fees	Trustee Fees 2015A: November 01, 2022 to October 31, 2023	4,100.00		1,220,545.36
01/27/2023			Deposit	1,975.00		1,222,520.36
01/30/2023	1156	Magnetix DJ Services	Reference: Emcee & DJ Member Music Bingo Night	350.00		1,222,170.36
01/30/2023	13023ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE Jan 10, 2023 to Feb 09, 2023	199.35		1,221,971.01
01/31/2023			Service Charge	2.55		1,221,968.46
01/31/2023	EOM Balance			263,805.00	1,139,925.29	1,221,968.46
02/09/2023			Deposit	192.36		1,222,160.82
02/09/2023	100131	Advanced Security Specialist & Consulting	Invoice: T0012023B (Reference: Guard House Gate Access Management.)	9,600.00		1,212,560.82
02/09/2023	100132	Kutak Rock LLP	Invoice: 3170780 (Reference: General Counsel.)	1,897.50		1,210,663.32
02/09/2023	100133	Southeastern Paper Group	Invoice: 05817499 (Reference: Paper Supplies.)	297.63		1,210,365.69
02/09/2023	100134	Sun State Nursery & Landscaping, Inc	Invoice: 9158 (Reference: Valve Replacement.) Invoice: 9159 (Reference: Repair of break.) ...	36,225.90		1,174,139.79
02/09/2023	100135	TEKWave Solutions LLC	Invoice: 5523 (Reference: Visitor Management Software-JAN.)	295.00		1,173,844.79
02/09/2023	100136	The Lake Doctors, Inc.	Invoice: 72574B (Reference: Water Management.)	1,767.00		1,172,077.79
02/09/2023	100137	Turner Pest Control	Invoice: 20597624 (Reference: Pest Control.)	115.21		1,171,962.58
02/09/2023	100138	VGlobal Tech	Invoice: 4735 (Reference: Email:Email hosting.)	50.00		1,171,912.58
02/09/2023	100139	Community Advisors, LLC	Invoice: 1537 (Reference: Reserve Analysis.)	4,900.00		1,167,012.58
02/13/2023	100140	GFL Environmental	Invoice: UG000090424 (Reference: Trash Service.)	177.88		1,166,834.70
02/15/2023	21523ACH1	JEA	Service for the month of January	20,109.16		1,146,725.54
02/17/2023			Deposit	9,913.18		1,156,638.72
02/21/2023	22123ACH1	Comcast	12788 Meritace Blvd MINI MDTA 1/28/22 - 2/27/23	548.46		1,156,090.26
02/21/2023	22123ACH2	Comcast	12750 Meritage Blvd. GATEHOUSE1/30/23 to 2/28/23	216.20		1,155,874.06
02/21/2023	22123ACH3	TECO	12545 Beach Blvd - 12/20/22 - 1/23/23	56.44		1,155,817.62
02/23/2023	100141	Integrated Access Solutions	Invoice: 0002621 (Reference: Service Call.)	264.00		1,155,553.62
02/23/2023	100142	Southeastern Paper Group	Invoice: 05802879 (Reference: Paper Supplies.)	386.21		1,155,167.41
02/23/2023	100143	Vesta Property Services	Invoice: 406329 (Reference: December Fees.) Invoice: 405487 (Reference: Billable Expenses.)..	46,194.31		1,108,973.10

02/23/2023	22323ACH1	Florida Natural Gas	Fuel and Inside FGT Z3 12/19/22 - 1/23/23	42.56	1,108,930.54
02/23/2023	ACH 022323	Credit Card transactions		1,977.35	1,106,953.19
02/27/2023	100144	DPGF M&C	Invoice: 407496 (Reference: January Billable Expenses.) Invoice: 407582 (Reference: District ...	4,066.06	1,102,887.13
02/27/2023	100145	Advanced Security Specialist & Consulting	Invoice: T0022023A (Reference: Guard House Gate Access Management.) Invoice: TA0012023	10,980.00	1,091,907.13
02/27/2023	100146	Bob's Backflow & Plumbiong Services	Invoice: 89479 (Reference: Backflow Test.)	225.00	1,091,682.13
02/27/2023	100147	GFL Environmental	Invoice: UG0000093668 (Reference: Trash Service.)	177.88	1,091,504.25
02/27/2023	100148	Integrated Access Solutions	Invoice: 0002655 (Reference: BAI Barcodes Black on Black.)	383.78	1,091,120.47
02/27/2023	100149	Sun State Nursery & Landscaping, Inc	Invoice: 9472 (Reference: Irrigation Repairs made during Inspection.)	493.19	1,090,627.28
02/27/2023	100150	Turner Pest Control	Invoice: 20704326 (Reference: Pest Control.)	115.21	1,090,512.07
02/27/2023	100151	Vesta Property Services	Invoice: 407489 (Reference: Billable Expenses.)	592.85	1,089,919.22
02/27/2023	1157	Chance Wedderburn	BOS MTG 2/20/23	200.00	1,089,719.22
02/27/2023	1158	Matthew Calderaro	BOS MTG 2/20/23	200.00	1,089,519.22
02/27/2023	1159	Robert Renn	BOS MTG 2/20/23	200.00	1,089,319.22
02/27/2023	1160	Shelia Papelbon	BOS MTG 2/20/23	200.00	1,089,119.22
02/27/2023	1161	Stefanos Kounoupas	BOS MTG 2/20/23	200.00	1,088,919.22
02/27/2023			Deposit	1,375.00	1,090,294.22
02/27/2023			Deposit	3,297.16	1,093,591.38
02/28/2023			Service Charge	1.40	1,093,589.98
02/28/2023		EOM Balance		14,777.70	143,156.18
03/01/2023	ACH030123	Bank United	Check 126 deposited 02/27 Chargeback Fee	35.00	1,093,554.98
03/02/2023	030223ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 2/10/23 - 3/9/23	199.35	1,093,355.63
03/03/2023	1162	Live Entertainment Solutions, LLC	DJ for Trivia Night on 3/16/23 including supplies	275.00	1,093,080.63
03/06/2023			Deposit	6,849.03	1,099,929.66
03/08/2023			Deposit	192.36	1,100,122.02
03/09/2023	100152	Advanced Security Specialist & Consulting	Invoice: TA0022023 (Reference: Amenities security.) Invoice: T0022023B (Reference: Guard H	9,960.00	1,090,162.02
03/09/2023	100153	Kutak Rock LLP	Invoice: 3182997 (Reference: General Counsel.)	1,901.50	1,088,260.52
03/09/2023	100154	TEKWave Solutions LLC	Invoice: 5578 (Reference: Visitor Management Software.)	295.00	1,087,965.52
03/09/2023	100155	First Coast Mulch	Invoice: 4831 (Reference: Mulch Installation:Playground Chips.)	3,575.00	1,084,390.52
03/13/2023	100156	Southeastern Paper Group	Invoice: 05829171 (Reference: Supplies.)	376.43	1,084,014.09
03/13/2023	100157	Sun State Nursery & Landscaping, Inc	Invoice: 9616 (Reference: March Landscape Maintenance.)	35,213.10	1,048,800.99
03/13/2023	100158	The Lake Doctors, Inc.	Invoice: 76968B (Reference: Water Management.)	1,767.00	1,047,033.99
03/13/2023	100159	Vesta Property Services	Invoice: 408152 (Reference: Amenity Management.)	18,973.93	1,028,060.06
03/13/2023	100160	VGlobal Tech	Invoice: 4781 (Reference: Email hosting.)	50.00	1,028,010.06
03/13/2023	100161	Wayne Automatic Fire Sprinklers Inc.	Invoice: 1030521 (Reference: Annual Extinguisher Certification Inspection.) Invoice: 1030371 ...	346.73	1,027,663.33
03/14/2023	1163	Matthew Calderaro	BOS MTG 3/09/23	200.00	1,027,463.33
03/14/2023	1164	Stefanos Kounoupas	BOS MTG 3/9/23	200.00	1,027,263.33
03/16/2023			Deposit	61,862.73	1,089,126.06
03/17/2023	31723ACH1	JEA	Service for the month of February	18,352.18	1,070,773.88
03/20/2023	ACH032023	TECO	12545 Beach Blvd - 1/24/23 - 2/21/23	41.09	1,070,732.79
03/20/2023	032023ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE 3/01/23 to 3/29/23	216.20	1,070,516.59
03/20/2023	32023ACH2	Comcast	12788 Meritace Blvd MINI MDTA 2/28/22 - 3/27/23	548.42	1,069,968.17
03/23/2023	ACH032323	Florida Natural Gas	Fuel and Inside FGT Z3 1/23/23 - 2/21/23	16.08	1,069,952.09
03/23/2023	100162	DPFG M&C	Invoice: 408425 (Reference: District Management Services.) Invoice: 408367 (Reference: Billab.	4,224.33	1,065,727.76
03/23/2023	100163	Advanced Security Specialist & Consulting	Invoice: T0032023A (Reference: Guard House Gate Access Management.)	9,000.00	1,056,727.76
03/23/2023	100165	Vesta Property Services	Invoice: 408342 (Reference: Billable Expenses.)	603.48	1,056,124.28
03/23/2023	ACH 032323	Credit Card transactions		2,530.22	1,053,594.06
03/27/2023	22723ACH1	Comcast	12788 Meritage Blvd. OFC 4 2/3/23 - 3/2/23	361.29	1,053,232.77
03/27/2023	1165	Chance Wedderburn	BOS MTG 3/20/23	200.00	1,053,032.77
03/27/2023	1166	Matthew Calderaro	BOS MTG 3/20/23	200.00	1,052,832.77
03/27/2023	1167	Robert Renn	BOS MTG 3/20/23	200.00	1,052,632.77
03/27/2023	1168	Shelia Papelbon	BOS MTG 3/20/23	200.00	1,052,432.77
03/27/2023	100166	GFL Environmental	Invoice: UG0000096764 (Reference: Trash Service.)	195.31	1,052,237.46

03/27/2023	100167	Integrated Access Solutions	Invoice: 0002826 (Reference: Installation, set-up & testing.)	1,383.00	1,050,854.46
03/27/2023	032723ACH1	Comcast	12788 Meritage Blvd. OFC 4 3/3/23 - 4/2/23	361.24	1,050,493.22
03/28/2023			Deposit	600.00	1,051,093.22
03/30/2023	030323ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE Mar 10, 2023 to Apr 09, 2023	199.35	1,050,893.87
03/31/2023	100168	Bob's Backflow & Plumbiong Services	Invoice: 90342 (Reference: replace the existing backflow preventer.)	1,597.00	1,049,296.87
03/31/2023	100169	Southeastern Paper Group	Invoice: 05856941 (Reference: Paper Suppliers.) Invoice: 05853072 (Reference: Paper Supplies.	423.65	1,048,873.22
03/31/2023	100170	Sun State Nursery & Landscaping, Inc	Invoice: 9802 (Reference: Irrigation Repairs.)	925.95	1,047,947.27
03/31/2023	100171	TEKWave Solutions LLC	Invoice: 5632 (Reference: VMS - APRIL.)	295.00	1,047,652.27
03/31/2023	100172	Turner Pest Control	Invoice: 617040310 ()	115.21	1,047,537.06
03/31/2023	100173	Beaches Electrical Service, Inc.	Invoice: 11802 (Reference: Service Call.)	187.50	1,047,349.56
03/31/2023			Service Charge	1.80	1,047,347.76
03/31/2023	EOM Balance			69,504.12	115,746.34
04/03/2023	1169	Weinglass Music	Musician 4/13/23	500.00	1,046,847.76
04/06/2023	100174	Advanced Security Specialist & Consulting	Invoice: TA0032023 (Reference: Amenities security.) Invoice: T0032023B (Reference: Guard H	12,330.00	1,034,517.76
04/06/2023	100175	Integrated Access Solutions	Invoice: 0002866 (Reference: Service call response to check Amenity NVR HDD.) Invoice: 0002	528.00	1,033,989.76
04/06/2023	100176	Life Fitness	Invoice: 7337480 (Reference: Parts.) Invoice: 7336389 (Reference: Parts.)	46.86	1,033,942.90
04/06/2023	100177	Southeast Fitness	Invoice: 101452 (Reference: Semi-annually scheduled preventative maintenance.)	640.00	1,033,302.90
04/06/2023	100178	Sun State Nursery & Landscaping, Inc	Invoice: 9947 (Reference: April Landscape Maintenance.)	35,213.10	998,089.80
04/06/2023	100179	The Lake Doctors, Inc.	Invoice: 84489B (Reference: Water Management.)	1,767.00	996,322.80
04/11/2023			Deposit	192.36	996,515.16
04/11/2023			Deposit	18,840.21	1,015,355.37
04/14/2023	100180	Custom Pump & Controls, Inc.	Invoice: 23-314-02 (Reference: QUARTERLY LIFT STATION INSPECTION.)	150.00	1,015,205.37
04/14/2023	100181	Integrated Access Solutions	Invoice: 0002934 (Reference: Main Control Board & Liftmaster Motor.)	1,308.91	1,013,896.46
04/14/2023	100182	Kutak Rock LLP	Invoice: 3197846 (Reference: Beach CDD - General Counsel.)	3,028.00	1,010,868.46
04/14/2023	100183	Southeastern Paper Group	Invoice: 05870004 (Reference: Supplies.)	568.49	1,010,299.97
04/14/2023	100184	Vesta Property Services	Invoice: 409165 (Reference: Amenity Management.) Invoice: 409239 (Reference: Billable Expen	21,301.36	988,998.61
04/14/2023	100185	VGlobal Tech	Invoice: 4929 (Reference: Email hosting.)	50.00	988,948.61
04/14/2023	100186	JT's Home Solutions LLC	Invoice: 197 (Reference: Touch up painting - Fitness Room.)	750.00	988,198.61
04/17/2023	0417ACH1	JEA	Service for the month of March	21,430.34	966,768.27
04/18/2023	1170	The Perfect Pour	Event at Tamaya 4/13/23	450.00	966,318.27
04/18/2023	1170	The Perfect Pour	Invoice: 0000151 (Reference: Event at Tamaya 4/13/23.)	450.00	965,868.27
04/18/2023	0418ACH1	Comcast	12788 Meritace Blvd MINI MDTA 3/28/22 - 4/27/23	548.42	965,319.85
04/19/2023	0419ACH1	TECO	12545 Beach Blvd - 2/22/23 - 3/22/23	36.35	965,283.50
04/19/2023			Deposit	3,451.56	968,735.06
04/20/2023			Deposit	54,231.04	1,022,966.10
04/20/2023	Wire042023	BNY Mellon Payment/Trustee Fees	Off Roll Assessment 2015A-1	139,418.70	883,547.40
04/20/2023	0420ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE 3/30/23 - 4/29/23	216.20	883,331.20
04/20/2023			Deposit	139,406.70	1,022,737.90
04/21/2023	ACH042123	Florida Natural Gas	Fuel and Inside FGT Z3 2/23/23 - 3/22/23	10.23	1,022,727.67
04/24/2023	1171	Chance Wedderburn	BOS MTG 4/17/23	200.00	1,022,527.67
04/24/2023	1172	Matthew Calderaro	BOS MTG 4/17/23	200.00	1,022,327.67
04/24/2023	1173	Robert Renn	BOS MTG 4/17/23	200.00	1,022,127.67
04/24/2023	100187	Advanced Security Specialist & Consulting	Invoice: T0042023A (Reference: Guard House Gate Access Management.)	9,000.00	1,013,127.67
04/24/2023	100188	Big Z Pool Service, LLC	Invoice: 12240 (Reference: warranty sump pumps.)	392.00	1,012,735.67
04/24/2023	100189	Integrated Access Solutions	Invoice: 0002962 (Reference: Service Call Driveway resident entry barrier arm.) Invoice: 0002...	954.14	1,011,781.53
04/24/2023	100190	B.A.B Tennis Courts	Invoice: 1 (Reference: Tennis Center Resurfacing Project.)	5,950.00	1,005,831.53
04/24/2023	100191	Vesta District Services	Invoice: 409333 (Reference: District Management Services.)	3,958.33	1,001,873.20
04/24/2023	ACH 042423	Credit Card transactions		2,026.15	999,847.05
04/25/2023	0425ACH1	Comcast	12788 Meritage Blvd. OFC 4 4/3/23 - 5/2/23	361.24	999,485.81
04/27/2023			Deposit	1,320.00	1,000,805.81
04/30/2023			Service Charge	2.85	1,000,802.96
04/30/2023	EOM Balance			217,441.87	263,986.67

EXHIBIT 21

Beach
Community Development District

Financial Statements
(Unaudited)

Preliminary

June 30, 2023

Beach CDD
Balance Sheet
June 30, 2023

	<u>General Fund</u>	<u>Debt Service 2013A</u>	<u>Debt Service 2015A</u>	<u>Construction</u>	<u>Total</u>
1 ASSETS					
2 OPERATING ACCOUNT BU	\$ 827,949	\$ -	\$ -	\$ -	\$ 827,949
3 PAYPAL ACCOUNT BU	100	-	-	-	100
4 CHECKING ACCOUNT CS	41,349	-	-	-	41,349
5 DEBT CARD ACCOUNT CS	893	-	-	-	893
6 DEBT SERVICE ACCOUNTS:					
7 SINKING FUND	-	-	-	-	-
8 INTEREST FUND	-	-	-	-	-
9 REDEMPTION FUND	-	37	-	-	37
10 PREPAYMENT FUND	-	79,762	25,435	-	105,197
11 REVENUE FUND	-	320,696	75,789	-	396,484
12 OP REDEMPTION FUND	-	-	-	-	-
13 ACQ & CONS 2013A	-	-	-	-	-
14 ACQ & CONS 2015A	-	-	-	-	-
15 ASSESSMENTS RECEIVABLE ON-ROLL	-	-	-	-	-
16 ASSESSMENTS RECEIVABLE OFF-ROLL	54,231	-	92,938	-	147,169
17 DUE FROM OTHER FUNDS	-	122,433	53,249	-	175,682
18 PREPAID	886	-	-	-	886
19 TOTAL ASSETS	\$ 925,408	\$ 522,928	\$ 247,411	\$ -	\$ 1,695,747
20 LIABILITIES					
21 ACCOUNTS PAYABLE	\$ 70,334	\$ -	\$ -	\$ -	\$ 70,334
22 DEFERRED REVENUE ON-ROLL	-	-	-	-	-
23 DEFERRED REVENUE OFF-ROLL	54,231	-	92,938	-	147,169
24 DUE TO OTHER FUNDS	175,682	-	-	-	175,682
25 OUTSTANDING CHECKS	-	-	-	-	-
26 TOTAL LIABILITIES	300,247	-	92,938	-	393,185
27 FUND BALANCE					
28 NONSPENDABLE					
29 PREPAID & DEPOSITS	886	-	-	-	886
30 CAPITAL RESERVES	109,319	-	-	-	109,319
31 OPERATING CAPITAL	-	-	-	-	-
32 UNASSIGNED	514,956	522,928	154,473	-	1,192,356
33 TOTAL FUND BALANCE	625,161	522,928	154,473	-	1,302,562
34 TOTAL LIABILITIES & FUND BALANCE	\$ 925,408	\$ 522,928	\$ 247,411	\$ -	\$ 1,695,747

Beach CDD
General Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to June 30, 2023

	<u>FY 2023 Adopted Budget</u>	<u>FY 2023 Month of June</u>	<u>FY 2023 Total Actual Year-to-Date</u>	<u>VARIANCE Over (Under) to Budget</u>	<u>% Actual YTD / FY Budge</u>
1 <u>REVENUE</u>					
2 ASSESSMENTS ON-ROLL	\$ 1,402,321	\$ 7,687	\$ 1,408,715	\$ 6,395	100%
3 ASSESSMENTS OFF-ROLL	216,924	-	162,693	(54,231)	75%
4 INTEREST REVENUE	-	3	20	20	
5 OTHER FINANCING SOURCES	5,000	5,053	19,740	14,740	395%
6 CARRYFORWARD	-	-	-	-	
7 <u>TOTAL REVENUE</u>	<u>\$ 1,624,245</u>	<u>\$ 12,744</u>	<u>\$ 1,591,168</u>	<u>\$ (33,077)</u>	<u>98%</u>
8 <u>EXPENDITURES</u>					
9 <u>GENERAL & ADMINISTRATIVE EXPENSES</u>					
10 TRUSTEE FEES	\$ 8,000	\$ -	\$ 8,200	\$ 200	103%
11 SUPERVISOR FEES-REGULAR MEETINGS	10,000	-	5,800	(4,200)	58%
12 SUPERVISOR FEES-WORKSHOPS	2,000	(800)	1,600	(400)	80%
13 DISTRICT MANAGEMENT	42,000	3,500	32,300	(9,700)	77%
14 ENGINEERING	2,500	-	1,073	(1,427)	43%
15 DISSEMINATION AGENT	2,500	-	2,500	-	100%
16 DISTRICT COUNSEL	7,500	2,986	19,976	12,476	266%
17 ASSESSMENT ADMINISTRATION	5,500	458	4,125	(1,375)	75%
18 REAMORTIZATION SCHEDULE	-	-	-	-	
19 ARBITRAGE REBATE CALCULATION	-	-	5,850	5,850	
20 AUDIT	6,000	-	-	(6,000)	0%
21 WEBSITE	1,515	50	2,102	587	139%
22 LEGAL ADVERTISING	1,750	722	4,631	2,881	265%
23 DUES, LICENSES & FEES	175	-	175	-	100%
24 GENERAL LIABILITY INSURANCE	4,057	-	-	(4,057)	0%
25 PUBLIC OFFICIAL INSURANCE	2,895	-	-	(2,895)	0%
26 OFFICE MISCELLANEOUS	2,000	541	7,611	5,611	381%
27 <u>TOTAL GENERAL & ADMINISTRATIVE EXPENSES</u>	<u>98,392</u>	<u>7,456</u>	<u>95,942</u>	<u>(2,450)</u>	<u>98%</u>
28 <u>FIELD EXPENSES</u>					
29 FIELD MANAGEMENT	133,553	10,211	87,480	(46,073)	66%
30 PROPERTY INSURANCE	89,054	-	88,097	(957)	99%
31 LAKE MAINTENANCE	21,600	1,767	15,159	(6,441)	70%
32 LANDSCAPING (INCLUDING MATERIALS)	402,792	-	256,179	(146,613)	64%
33 IRRIGATION (REPAIRS)	10,000	-	4,933	(5,067)	49%
34 ELECTRIC - STREET LIGHTS/IRRIGATION-JEA	188,475	25,790	184,166	(4,309)	98%
35 RIGHT OF WAY / LAKE MOWING	2,500	-	-	(2,500)	0%
36 ENTRY WATER FEATURE	7,500	-	-	(7,500)	0%
37 CARRYFORWARD REPLENISH	-	-	-	-	
38 CONTINGENCY - HURRICANE / STORM CLEAN UP	8,000	-	-	(8,000)	0%
39 COMMUNITY MAINTENANCE	8,000	975	14,855	6,855	186%
40 CAPITAL IMPROVEMENTS	39,080	-	3,575	(35,505)	9%
41 <u>TOTAL FIELD EXPENSES</u>	<u>910,554</u>	<u>38,743</u>	<u>654,444</u>	<u>(256,110)</u>	<u>72%</u>

42	AMENITY EXPENSES					
43	AMENITY MANAGEMENT	154,556	13,539	88,072	(66,484)	57%
44	BREEZEWAY STAFF	-	-	1,035	1,035	
45	LIFEGUARD	-	7,997	10,145	10,145	
46	SWIMMING POOL CHEMICALS	-	-	12,680	12,680	
47	SWIMMING POOL INSPECTION	-	-	851	851	
48	AMENITY GENERAL MAINTENANCE & REPAIRS	21,510	693	9,719	(11,791)	45%
49	AMENITY CLEANING	-	650	11,823	11,823	
50	AMENITY ELECTRIC/WATER AND SEWER	60,000	4,416	37,231	(22,769)	62%
51	AMENITY GATES/CONTROL ACCESS	5,000	1,230	11,443	6,443	229%
52	AMENITY WEBSITE/COMPUTER EQUIPMENT	1,590	-	2,097	507	132%
53	AMENITY INTERNET/CABLE	10,000	1,127	10,185	185	102%
54	AMENITY DUES & LICENSES	850	-	459	(391)	54%
55	AMENITY SECURITY	800	2,783	8,483	7,683	1060%
56	FITNESS EQUIPMENT MAINTENANCE	10,000	-	1,437	(8,563)	14%
57	LIFESTYLES PROGRAMMING	25,000	3,025	19,275	(5,725)	77%
58	AMENITY GAS	600	36	503	(97)	84%
59	TENNIS COURT MAINTENANCE - 4 CLAY COURTS	14,500	5,950	13,187	(1,313)	91%
60	LANDSCAPING MAINTENANCE AMENITY CENTER	68,400	-	25,333	(43,067)	37%
61	LANDSCAPE IMPROVEMENT	2,500	-	-	(2,500)	0%
62	AMENITY IRRIGATION (REPAIRS)	1,500	-	-	(1,500)	0%
63	PEST CONTROL	1,200	-	890	(310)	74%
64	AMENITY FIRE SYSTEM MONITORING	1,500	75	1,481	(19)	99%
65	ALARM	500	-	-	(500)	0%
66	TRASH COLLECTION	2,292	178	1,637	(655)	71%
67	TOTAL AMENITY EXPENSES	382,298	41,697	267,966	(114,332)	70%
68	ACCESS CONTROL /GATE HOUSE					
69	GUARD SERVICE	222,400	18,900	178,470	(43,930)	80%
70	GUARD HOUSE SUPPLIES	800	-	551	(249)	69%
71	GUARD HOUSE UTILITIES	3,800	199	2,229	(1,571)	59%
72	GUARD HOUSE REPAIR & MAINTENANCE	1,000	(900)	2,233	1,233	223%
73	BAR CODE EXPENSE	5,000	-	2,464	(2,536)	49%
74	TOTAL ACCESS CONTROL/GATE HOUSE EXPENSES	233,000	18,199	185,947	(47,053)	80%
75	TOTAL EXPENDITURES	1,624,245	106,096	1,204,299	(419,946)	74%
76	EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(93,353)	386,869	386,869	
77	OTHER FINANCING SOURCES & USES					
78	TRANSFER IN	-	-	-	-	
79	TRANSFER OUT	-	-	-	-	
80	TOTAL OTHER FINANCING SOURCES & USES	-	-	-	-	
81	FUND BALANCE - BEGINNING	239,612		238,292	(1,320)	
82	NET CHANGE IN FUND BALANCE	-	(93,353)	386,869	386,869	
83	FUND BALANCE - ENDING	\$ 239,612		\$ 625,161	\$ 385,549	
84	ANALYSIS OF FUND BALANCE					
85	NONSPENDABLE					
86	PREPAID & DEPOSITS	886		886		
87	CAPITAL RESERVES	109,319		109,319		
88	OPERATING CAPITAL	-		-		
89	UNASSIGNED	129,407		514,956		
90	TOTAL FUND BALANCE	\$ 239,612		\$ 625,161		

Beach CDD
Debt Service 2013A
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to June 30, 2023

	FY 2023 Adopted Budget	FY 2023 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUE			
2 ASSESSMENTS ON-ROLL	\$ 800,640	\$ 801,848	\$ 1,208
3 INTEREST REVENUE	-	6,338	6,338
4 MISC. REVENUE	-	78,968	78,968
5 TOTAL REVENUE	800,640	887,155	86,515
6 EXPENDITURES			
7 INTEREST EXPENSE			
8 November 1, 2022	-	313,908	313,908
9 May 1, 2023	313,920	311,425	(2,495)
10 November 1, 2023	308,058	-	(308,058)
11 PRINCIPAL RETIREMENT			
12 May 1, 2023	175,000	175,000	-
PRINCIPAL PREPAYMENT	-	70,000	70,000
13 TOTAL EXPENDITURES	796,978	870,333	(73,355)
14 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	3,663	16,822	13,160
15 OTHER FINANCING SOURCES (USES)			
16 TRANSFER IN	-	37	37
17 TRANSFER OUT (USES)	-	-	-
18 TOTAL OTHER FINANCING SOURCES (USES)	-	37	37
19 FUND BALANCE - BEGINNING	496,223	506,069	9,846
20 NET CHANGE IN FUND BALANCE	3,663	16,859	13,197
21 FUND BALANCE - ENDING	\$ 499,886	\$ 522,928	\$ 23,042

Beach CDD
Debt Service 2015A
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2022 to June 30, 2023

	FY 2023 Adopted Budget	FY 2023 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUE			
2 ASSESSMENTS ON-ROLL	\$ 366,911	\$ 368,556	\$ 1,646
3 ASSESSMENTS OFF-ROLL	232,345	139,257	(93,087)
4 INTEREST REVENUE	-	316	316
5 MISC. REVENUE	-	22,196	22,196
6 TOTAL REVENUE	599,255	530,326	(68,929)
7 EXPENDITURES			
8 INTEREST EXPENSE			
9 November 1, 2022	-	221,988	221,988
10 May 1, 2023	221,988	221,988	-
11 November 1, 2023	217,268	-	(217,268)
12 PRINCIPAL RETIREMENT			
13 May 1, 2023	160,000	165,000	5,000
14 TOTAL EXPENDITURES	599,255	608,975	(9,720)
15 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(78,649)	(78,649)
16 OTHER FINANCING SOURCES (USES)			
17 TRANSFER IN	-	149	149
18 TRANSFER OUT (USES)	-	-	-
19 TOTAL OTHER FINANCING SOURCES (USES)	-	149	149
20 FUND BALANCE - BEGINNING	96,818	232,972	136,154
21 NET CHANGE IN FUND BALANCE	-	(78,500)	(78,500)
22 FUND BALANCE - ENDING	\$ 96,818	\$ 154,473	\$ 57,655

Beach CDD

Check Register - FY2023

Date	Ref. Num	Name	Memo	Deposits	Disbursements	Balance
09/30/2022		EOY Balance				295,536.89
10/01/2022	1114	Egis Insurance and Risk Advisors	FY Insurance Policy # 100122192 10/01/22-10/01/23		88,097.00	207,439.89
10/11/2022	1118	Kristin A. Robinson, MD	Refund of Deposit for rental of Pool Cabana		50.00	207,389.89
10/11/2022	100036	Advanced Security Specialist & Consulting	Invoice: T0092022A (Reference: Guard House Gate Access Management.)		8,370.00	199,019.89
10/11/2022	100037	Air Solutions Heating & Cooling Inc	Invoice: 0000094932 (Reference: Installed a new condenser fan motor, fan blade, and capacitor.)		2,038.39	196,981.50
10/11/2022	100038	Integrated Access Solutions	Invoice: 0001453 (Reference: Installation of Indoor Access Point.) Invoice: 0001472 (Referenc..		459.89	196,521.61
10/11/2022	100039	Life Fitness	Invoice: 7173030 (Reference: Clutch Kit.)		62.45	196,459.16
10/11/2022	100040	Southeast Fitness	Invoice: 100493 (Reference: Semi-annually scheduled preventative maintenance.)		640.00	195,819.16
10/11/2022	100041	Southeastern Paper Group	Invoice: 05717495 (Reference: Supplies.)		423.90	195,395.26
10/11/2022	100042	Staples	Invoice: 8067623768 (Reference: Office Supplies.)		48.07	195,347.19
10/11/2022	100043	Sun State Nursery & Landscaping, Inc	Invoice: 7821 (Reference: Irrigation Repairs.) Invoice: 7911 (Reference: Istallation of Clock...		2,236.49	193,110.70
10/11/2022	100044	Wayne Automatic Fire Sprinklers Inc.	Invoice: 952684 (Reference: Annual Extinguisher Certification Inspection.)		352.61	192,758.09
10/14/2022	100045	10-S Tennis Supply & Dinkshot Pickleball	Invoice: 156365 (Reference: Aluminum Drag Broom.) Invoice: 156337 (Reference: 10-S Linesm		437.61	192,320.48
10/14/2022	100046	Advanced Security Specialist & Consulting	Invoice: T0092022B (Reference: Guard House Gate Access Management.) Invoice: TA0092022		12,570.00	179,750.48
10/14/2022	100047	Innersync	Invoice: 20817 (Reference: Website Services.)		1,515.00	178,235.48
10/14/2022	100048	Sun State Nursery & Landscaping, Inc	Invoice: 7986 (Reference: October Landscape Maintenance.)		35,213.10	143,022.38
10/14/2022	100050	The Lake Doctors, Inc.	Invoice: 36532B (Reference: Water Management Zone 1 & 2.)		1,395.00	141,627.38
10/14/2022	100051	Turner Pest Control	Invoice: 19160304 (Reference: Monthly pest control.)		104.74	141,522.64
10/14/2022	100052	Vesta Property Services	Invoice: 403326 (Reference: September Fees.)		19,605.00	121,917.64
10/14/2022	100053	VGlobal Tech	Invoice: 4366 (Reference: Email hosting.)		50.00	121,867.64
10/14/2022	101422ACH1	JEA	Service for the month of September		27,918.90	93,948.74
10/15/2022	101522ACH1	Comcast	12788 Meritace Blvd MINI MDTA 9/28/22 to 10/27/22		535.58	93,413.16
10/17/2022	1119	Dominik Guess	Refund for Rental Cancellation		200.00	93,213.16
10/17/2022	1120	Instant PhotoCube	80's Casino Night		475.00	92,738.16
10/17/2022	101722ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE 9/30-10/29/22		212.20	92,525.96
10/18/2022	101822ACH1	TECO	12545 Beach Blvd - 8/19/22 - 9/20/22		37.07	92,488.89
10/20/2022			Deposit	1,749.54		94,238.43
10/21/2022	102122ACH1	Florida Natural Gas	Fuel and Inside FGT Z3 8/19/22 - 9/18/22		17.79	94,220.64
10/22/2022	102222ACH1	Comcast	12788 Meritage Blvd. OFC 4 10/3-11/2/22		351.09	93,869.55
10/23/2022	ACH 102322	Credit Card transactions			693.49	93,176.06
10/24/2022	100054	Advanced Security Specialist & Consulting	Invoice: T0102022A (Reference: Guard House Gate Access Management.)		8,100.00	85,076.06
10/24/2022	100055	Integrated Access Solutions	Invoice: 0001945 (Reference: Service call.) Invoice: 0001950 (Reference: Service Call.) In...		900.00	84,176.06
10/24/2022	100056	Life Fitness	Invoice: 7195361 (Reference: Seat Pad.)		117.75	84,058.31
10/24/2022	100057	Southeastern Paper Group	Invoice: 05660098 (Reference: Paper Supplies.)		355.77	83,702.54
10/24/2022	100058	Staples	Invoice: 8067869974 (Reference: Office Supplies.)		400.17	83,302.37
10/26/2022	100059	Integrated Access Solutions	Invoice: 0001465 (Reference: Labor for installation, setup and testing.)		360.00	82,942.37
10/27/2022	102722ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 10/10 -11/9/22		194.35	82,748.02
10/31/2022			Service Charge		1.45	82,746.57
10/31/2022		EOM Balance		1,749.54	214,539.86	82,746.57
11/03/2022			Deposit	3,000.00		85,746.57
11/07/2022	100060	DPFG M&C	Invoice: 403568 (Reference: Dissemination Agent.) Invoice: 403505 (Reference: District Manag		6,458.33	79,288.24
11/07/2022	100061	Advanced Security Specialist & Consulting	Invoice: TA0102022 (Reference: Amenities security.) Invoice: T0102022B (Reference: Guard H		11,070.00	68,218.24
11/07/2022	100062	Big Z Pool Service, LLC	Invoice: 11382 (Reference: Comp Pool, VFD Drive.)		1,970.00	66,248.24
11/07/2022	100063	Custom Pump & Controls, Inc.	Invoice: 22-314-04 (Reference: QUARTERLY LIFT STATION INSPECTION.)		150.00	66,098.24
11/07/2022	100064	GFL Environmental	Invoice: UG0000080959 (Reference: Nov 01/22 - Nov 30/22.)		162.01	65,936.23
11/07/2022	100065	Integrated Access Solutions	Invoice: 0002027 (Reference: BAI Barcodes Black on Black.) Invoice: 0002035 (Reference: ped		1,740.01	64,196.22
11/07/2022	100066	Kutak Rock LLP	Invoice: 3126899 (Reference: General Counsel.)		1,320.00	62,876.22

11/07/2022	100067	Sun State Nursery & Landscaping, Inc	Invoice: 8275 (Reference: Irrigation Repairs.) Invoice: 8273 (Reference: Irrigation Repairs. ...	779.17	62,097.05
11/07/2022	100068	TEKWave Solutions LLC	Invoice: 102622- (Reference: VMS - November 2022.)	295.00	61,802.05
11/07/2022	100069	Turner Pest Control	Invoice: 19363970 (Reference: Commercial Pest Control.)	104.74	61,697.31
11/07/2022	100070	VGlobal Tech	Invoice: 4416 (Reference: Email hosting.)	50.00	61,647.31
11/07/2022	100071	Wayne Automatic Fire Sprinklers Inc.	Invoice: 998491 (Reference: Annual Sprinkler Inspection.)	309.38	61,337.93
11/14/2022	1121	Matthew Calderaro	BOS MTG 11/7/22	200.00	61,137.93
11/14/2022	1122	Robert Renn	BOS MTG 11/7/22	200.00	60,937.93
11/14/2022	1123	Shelia Papelbon	BOS MTG 11/7/22	200.00	60,737.93
11/14/2022	1124	Stefanos Kounoupas	BOS MTG 11/7/22	200.00	60,537.93
11/16/2022	111622ACH1	JEA	Service for the month of October	23,682.22	36,855.71
11/17/2022			Deposit	187,055.02	223,910.73
11/17/2022	111722ACH1	TECO	12545 Beach Blvd - 09/21/2022 to 10/20/2022	37.08	223,873.65
11/18/2022	111822ACH1	Comcast	12788 Meritace Blvd MINI MDTA 10/28/22 to 11/27/22	534.81	223,338.84
11/21/2022	ACH11/21/22	Florida Natural Gas	Fuel and Inside FGT Z3 9/20/22 -10/20/22	15.19	223,323.65
11/21/2022	1125	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	FY 2022/2023 Special District Fee Invoice/Update Form	175.00	223,148.65
11/21/2022	100072	Integrated Access Solutions	Invoice: 0002123 (Reference: Emergency Service Call.)	180.00	222,968.65
11/21/2022	100073	Game Time Game Truck, LLC	Invoice: 3014 (Reference: 2 Hour Game Truck.)	504.00	222,464.65
11/21/2022	100074	DPFG M&C	Invoice: 404412 (Reference: District Management Services.)	3,958.33	218,506.32
11/21/2022	100075	Sun State Nursery & Landscaping, Inc	Invoice: 8366 (Reference: November Landscape Maintenance.) Invoice: 8274 (Reference: Irriga	35,533.06	182,973.26
11/21/2022	100076	The Lake Doctors, Inc.	Invoice: 45252B (Reference: Water Management Zone 1 & 2.)	1,395.00	181,578.26
11/21/2022	112122ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE10/30/22 to 11/29/22	211.88	181,366.38
11/22/2022			Deposit	54,231.04	235,597.42
11/23/2022			Deposit	192.36	235,789.78
11/23/2022	ACH 112322	Credit Card transactions		1,245.71	234,544.07
11/25/2022			Deposit	284,806.31	519,350.38
11/25/2022	112522ACH1	Comcast	12788 Meritage Blvd. OFC 4 11/3/22 - 12/2/22	351.09	518,999.29
11/30/2022	113022ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 11/10/22 to 12/9/22	194.35	518,804.94
11/30/2022			Service Charge	1.70	518,803.24
11/30/2022		EOM Balance		529,284.73	93,228.06
					518,803.24
12/02/2022	100077	Vesta Property Services	Invoice: 404248 (Reference: October Fees.)	20,846.14	497,957.10
12/05/2022			Deposit	1,346,682.83	1,844,639.93
12/06/2022			Deposit	1,950.00	1,846,589.93
12/06/2022			Deposit	215,761.07	2,062,351.00
12/12/2022	100078	10-S Tennis Supply & Dinkshot Pickleball	Invoice: 157124 (Reference: Pro-Screen Open Mesh.)	882.34	2,061,468.66
12/12/2022	100079	Advanced Security Specialist & Consulting	Invoice: T0112022A (Reference: Guard House Gate Access Management.)	9,300.00	2,052,168.66
12/12/2022	100080	Bob's Backflow & Plumbiong Services	Invoice: 87517 (Reference: Backflow Test.)	450.00	2,051,718.66
12/12/2022	100081	Integrated Access Solutions	Invoice: 0002199 (Reference: Wireless HDMI adapter.)	369.00	2,051,349.66
12/12/2022	100083	Kutak Rock LLP	Invoice: 113022-23-1 (Reference: General Counsel.)	4,558.50	2,046,791.16
12/12/2022	100084	Southeast Fitness	Invoice: 100363 (Reference: 9/6/2022 Diagnosis or Repair.)	150.00	2,046,641.16
12/12/2022	100085	Southeastern Paper Group	Invoice: 05773688 (Reference: ECO-AIR.)	53.32	2,046,587.84
12/12/2022	100086	Sun State Nursery & Landscaping, Inc	Invoice: 8551 (Reference: Fix Breaks on the back side of wall.) Invoice: 8550 (Reference: Irr...	36,036.41	2,010,551.43
12/12/2022	100087	TEKWave Solutions LLC	Invoice: 5414 (Reference: December 2022.)	295.00	2,010,256.43
12/12/2022	100088	The Lake Doctors, Inc.	Invoice: 670593 (Reference: Monthly Water Management Service.) Invoice: 57370b (Reference	3,095.00	2,007,161.43
12/12/2022	100089	Turner Pest Control	Invoice: 19972952 (Reference: Pest Control.)	104.74	2,007,056.69
12/12/2022	100090	Vesta Property Services	Invoice: 405450 (Reference: November Fees.)	19,793.78	1,987,262.91
12/12/2022	100091	VGlobal Tech	Invoice: 4492 (Reference: Email hosting.)	50.00	1,987,212.91
12/12/2022	100092	The Perfect Pour	Invoice: 0000151A (Reference: Bar Service for Halloween Party 10/21/22.)	625.00	1,986,587.91
12/12/2022	100093	Daytona Beach News-Journal	Invoice: 0005017635 (Reference: Oct 1 - Oct 31, 2022.)	1,003.25	1,985,584.66
12/13/2022	1126	Matthew Calderaro	BOS MTG 12/5/22	200.00	1,985,384.66
12/13/2022	1127	Robert Renn	BOS MTG 12/5/22	200.00	1,985,184.66
12/13/2022	1128	Shelia Papelbon	BOS MTG 12/5/22	200.00	1,984,984.66
12/14/2022			Deposit	192.36	1,985,177.02

12/14/2022	121422ACH1	JEA	Service for the month of November		25,621.04	1,959,555.98
12/16/2022			Deposit	165,311.36		2,124,867.34
12/19/2022	121922ACH1	Comcast	12788 Meritace Blvd MINI MDTA 11/28/22 - 12/27/22		534.81	2,124,332.53
12/20/2022	122022ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE11/30/22 to 12/29/22		211.88	2,124,120.65
12/20/2022	122022ACH2	TECO	12545 Beach Blvd - 10/20/2022 -11/28/22		37.70	2,124,082.95
12/22/2022	122222ACH1	Florida Natural Gas	Fuel and Inside FGT Z3 10/20/22 to 11/28/22		14.35	2,124,068.60
12/23/2022	100094	DPFG M&C	Invoice: 405570 (Reference: District Management Services.)		3,958.33	2,120,110.27
12/23/2022	100095	Advanced Security Specialist & Consulting	Invoice: TA0112022 (Reference: Amenities security.) Invoice: T0112022B (Reference: Guard H		11,460.00	2,108,650.27
12/23/2022	100096	Integrated Access Solutions	Invoice: 0002285 (Reference: Gate Repair.) Invoice: 0002291 (Reference: Guard House Gate A		3,192.16	2,105,458.11
12/23/2022	100097	Southeastern Paper Group	Invoice: 05765238 (Reference: Supplies.) Invoice: 05748187 (Reference: Supplies.)		824.54	2,104,633.57
12/23/2022	100098	Staples	Invoice: 8068566313 (Reference: Office Supplies.)		383.73	2,104,249.84
12/23/2022	100099	Vesta Property Services	Invoice: 403470 (Reference: Billable Expenses.)		3,170.38	2,101,079.46
12/23/2022	100100	Daytona Beach News-Journal	Invoice: 0005119397 (Reference: Advertising.)		1,324.92	2,099,754.54
12/23/2022	ACH 122322	Credit Card transactions			301.35	2,099,453.19
12/27/2022	1129	Matthew Calderaro	BOS MTG 12/19/22		200.00	2,099,253.19
12/27/2022	1130	Robert Renn	BOS MTG 12/19/22		200.00	2,099,053.19
12/27/2022	1131	Shelia Papelbon	BOS MTG 12/19/22		200.00	2,098,853.19
12/27/2022	1132	Stefanos Kounoupas	BOS MTG 12/19/22		200.00	2,098,653.19
12/27/2022	122722ACH1	Comcast	12788 Meritage Blvd. OFC 4 12/3/22 - 1/2/23		351.09	2,098,302.10
12/28/2022	1133	DPFG M&C	August Billable Expenses		30.63	2,098,271.47
12/30/2022			Deposit	308.38		2,098,579.85
12/30/2022	123022ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 12/10/22 to 1/9/23		194.35	2,098,385.50
12/31/2022			Service Charge		1.75	2,098,383.75
12/31/2022	EOM Balance			1,730,206.00	150,625.49	2,098,383.75
01/03/2023	1135	Magnetix DJ Services	Reference: Emcee & DJ Polar Plunge. https://dpfg.payableslockbox.com/DocView/InvoiceViewer		400.00	2,097,983.75
01/03/2023	1136	Shannon Brooke Thomas	Reference: Halloween Paint and Sip Event. https://dpfg.payableslockbox.com/DocView/InvoiceV		150.00	2,097,833.75
01/03/2023	1137	Art-Z-Faces, Inc.	Reference: Santa Appearance. <a "="" href="https://dpfg.payableslockbox.com/DocView/InvoiceViewer.aspx?i=">https://dpfg.payableslockbox.com/DocView/InvoiceViewer.aspx?i=		300.00	2,097,533.75
01/03/2023	100101	Advanced Security Specialist & Consulting	Invoice: T012022A (Reference: Guard House Gate Access Management.)		9,000.00	2,088,533.75
01/03/2023	100102	Southeastern Paper Group	Invoice: 05783796 (Reference: Supplies.)		258.71	2,088,275.04
01/03/2023	100103	Vesta Property Services	Invoice: 404351 (Reference: Billable Expenses.)		2,894.83	2,085,380.21
01/03/2023	100104	Daytona Beach News-Journal	Invoice: 0005097697 (Reference: Advertising.)		14.83	2,085,365.38
01/04/2023			Deposit	875.00		2,086,240.38
01/05/2023	1140	BNY Mellon Tax Distributions	Tax Distributions 2013A		689,260.69	1,396,979.69
01/05/2023	1141	BNY Mellon Tax Distributions	Tax Distributions 2015A		316,807.18	1,080,172.51
01/06/2023			Deposit	79,101.86		1,159,274.37
01/09/2023			Deposit	54,231.04		1,213,505.41
01/09/2023	100105	Advanced Security Specialist & Consulting	Invoice: TA0122022 (Reference: Amenities security.) Invoice: T0122022B (Reference: Guard H		12,060.00	1,201,445.41
01/09/2023	100106	Bob's Backflow & Plumbiong Services	Invoice: 88072 (Reference: Backflow Test.)		227.49	1,201,217.92
01/09/2023	100107	Integrated Access Solutions	Invoice: 0002350 (Reference: Service Call.) Invoice: 0001921 (Reference: Comcast modem bad		272.00	1,200,945.92
01/09/2023	100108	Kutak Rock LLP	Invoice: 3158252 (Reference: General Counsel.)		1,092.50	1,199,853.42
01/09/2023	100109	Sun State Nursery & Landscaping, Inc	Invoice: 8943 (Reference: January Landscape Maintenance.)		35,213.10	1,164,640.32
01/09/2023	100110	TEKWave Solutions LLC	Invoice: 5467 (Reference: Community Visitor Management Software.)		295.00	1,164,345.32
01/09/2023	100111	The Lake Doctors, Inc.	Invoice: 63731B (Reference: Water Management.)		1,767.00	1,162,578.32
01/09/2023	100112	Turner Pest Control	Invoice: 20497453 (Reference: Commercial Pest Control.)		104.74	1,162,473.58
01/09/2023	100113	VGlobal Tech	Invoice: 4623 (Reference: Email hosting.)		50.00	1,162,423.58
01/09/2023	100114	Wayne Automatic Fire Sprinklers Inc.	Invoice: 1014988 (Reference: WayneNet Fire Alarm Monitoring.)		750.00	1,161,673.58
01/09/2023	100115	Oxi Fresh Carpet Cleaning	Invoice: 1050 (Reference: Tile and Grout & Carpet Cleaning.) Invoice: 1051 (Reference: Tile a.		2,355.25	1,159,318.33
01/09/2023	100116	Bouncers, Slides, and More Inc.	Invoice: 12152022.03 (Reference: Movie Night.) Invoice: 10082022.16 (Reference: Obstacle Co		1,330.00	1,157,988.33
01/15/2023	11523ACH1	Comcast	12788 Meritace Blvd MINI MDTA 12/28/22 - 1/27/23		547.90	1,157,440.43
01/17/2023	11723ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE12/30/22 to 1/29/23		215.97	1,157,224.46
01/17/2023	100117	DPFG M&C	Invoice: 404329 (Reference: October Billable Expenses.)		48.95	1,157,175.51
01/18/2023	11823ACH1	TECO	12545 Beach Blvd - 11/28/22 - 12/19/22		40.25	1,157,135.26

01/18/2023			Deposit	192.36		1,157,327.62
01/19/2023	11922ACH1	JEA	Service for the month of December		27,981.75	1,129,345.87
01/20/2023	100118	DPFG M&C	Invoice: 406418 (Reference: December Billable Expenses.) Invoice: 406478 (Reference: District		4,104.61	1,125,241.26
01/20/2023	100119	Integrated Access Solutions	Invoice: 0002427 (Reference: Labor for installation, setup and testing.)		899.63	1,124,341.63
01/20/2023	100121	Sun State Nursery & Landscaping, Inc	Invoice: 8548 (Reference: Irrigation Repairs made during Inspection.)		142.18	1,124,199.45
01/20/2023	100122	Coastal Maintenance M.E. LLC	Invoice: 4165 (Reference: Holiday Lights.)		5,578.00	1,118,621.45
01/22/2023	12223ACH1	Comcast	12788 Meritage Blvd. OFC 4 1/3/23 - 2/2/23		361.28	1,118,260.17
01/23/2023	ACH012323	Florida Natural Gas	Fuel and Inside FGT Z3 11/28/22 to 12/19/22		23.99	1,118,236.18
01/23/2023	1142	Chance Wedderburn	BOS MTG 1/16/23		200.00	1,118,036.18
01/23/2023	1143	Matthew Calderaro	BOS MTG 1/16/23		200.00	1,117,836.18
01/23/2023	1144	Robert Renn	BOS MTG 1/16/23		200.00	1,117,636.18
01/23/2023	1145	Shelia Papelbon	BOS MTG 1/16/23		200.00	1,117,436.18
01/23/2023	1151	Stefanos Kounoupas	BOS MTG 1/16/23		200.00	1,117,236.18
01/23/2023	ACH 012323	Credit Card transactions			908.87	1,116,327.31
01/24/2023	1152	Brian T. Shirley	Stand-Up Comedy Show for Valentine's Day Cocktail Party		400.00	1,115,927.31
01/24/2023	1153	Ebony Lunsford	Cocktail Service		500.00	1,115,427.31
01/24/2023			Deposit	127,429.74		1,242,857.05
01/25/2023	100123	Advanced Security Specialist & Consulting	Invoice: T0012023A (Reference: Guard House Gate Access Management.)		9,300.00	1,233,557.05
01/25/2023	100124	Custom Pump & Controls, Inc.	Invoice: 23-314-01 (Reference: QUARTERLY LIFT STATION INSPECTION.)		150.00	1,233,407.05
01/25/2023	100125	E.T.M.	Invoice: 0206237 (Reference: Engineering Services.)		1,073.25	1,232,333.80
01/25/2023	100126	GFL Environmental	Invoice: UG0000087355 (Reference: Trash Service.)		193.73	1,232,140.07
01/25/2023	100127	Southeastern Paper Group	Invoice: 05806313 (Reference: PURELL HAND SANITIZING.)		175.71	1,231,964.36
01/25/2023	100128	Sun State Nursery & Landscaping, Inc	Invoice: 9019 (Reference: Irrigation Repairs Made During Monthly Inspection.)		151.79	1,231,812.57
01/25/2023	100129	Vesta Property Services	Invoice: 406387 (Reference: Billable Expenses.)		2,193.93	1,229,618.64
01/25/2023	100130	Daytona Beach News-Journal	Invoice: 0005202822 (Reference: Advertising.)		578.28	1,229,040.36
01/27/2023	1154	BNY Mellon Payment/Trustee Fees	Trustee Fees 2013A: November 01, 2022 to October 31, 2023		4,100.00	1,224,940.36
01/27/2023	1155	BNY Mellon Payment/Trustee Fees	Trustee Fees 2015A: November 01, 2022 to October 31, 2023		4,100.00	1,220,840.36
01/27/2023			Deposit	1,975.00		1,222,815.36
01/30/2023	1156	Magnetix DJ Services	Reference: Emcee & DJ Member Music Bingo Night		350.00	1,222,465.36
01/30/2023	13023ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE Jan 10, 2023 to Feb 09, 2023		199.35	1,222,266.01
01/31/2023			Service Charge		2.55	1,222,263.46
01/31/2023	EOM Balance			263,805.00	1,139,925.29	1,222,263.46
02/09/2023			Deposit	192.36		1,222,455.82
02/09/2023	100131	Advanced Security Specialist & Consulting	Invoice: T0012023B (Reference: Guard House Gate Access Management.)		9,600.00	1,212,855.82
02/09/2023	100132	Kutak Rock LLP	Invoice: 3170780 (Reference: General Counsel.)		1,897.50	1,210,958.32
02/09/2023	100133	Southeastern Paper Group	Invoice: 05817499 (Reference: Paper Supplies.)		297.63	1,210,660.69
02/09/2023	100134	Sun State Nursery & Landscaping, Inc	Invoice: 9158 (Reference: Valve Replacement.) Invoice: 9159 (Reference: Repair of break.) ...		36,225.90	1,174,434.79
02/09/2023	100135	TEKWave Solutions LLC	Invoice: 5523 (Reference: Visitor Management Software-JAN.)		295.00	1,174,139.79
02/09/2023	100136	The Lake Doctors, Inc.	Invoice: 72574B (Reference: Water Management.)		1,767.00	1,172,372.79
02/09/2023	100137	Turner Pest Control	Invoice: 20597624 (Reference: Pest Control.)		115.21	1,172,257.58
02/09/2023	100138	VGlobal Tech	Invoice: 4735 (Reference: Email:Email hosting.)		50.00	1,172,207.58
02/09/2023	100139	Community Advisors, LLC	Invoice: 1537 (Reference: Reserve Analysis.)		4,900.00	1,167,307.58
02/13/2023	100140	GFL Environmental	Invoice: UG000090424 (Reference: Trash Service.)		177.88	1,167,129.70
02/15/2023	21523ACH1	JEA	Service for the month of January		20,109.16	1,147,020.54
02/17/2023			Deposit	9,913.18		1,156,933.72
02/21/2023	22123ACH1	Comcast	12788 Meritace Blvd MINI MDTA 1/28/22 - 2/27/23		548.46	1,156,385.26
02/21/2023	22123ACH2	Comcast	12750 Meritage Blvd. GATEHOUSE1/30/23 to 2/28/23		216.20	1,156,169.06
02/21/2023	22123ACH3	TECO	12545 Beach Blvd - 12/20/22 - 1/23/23		56.44	1,156,112.62
02/23/2023	100141	Integrated Access Solutions	Invoice: 0002621 (Reference: Service Call.)		264.00	1,155,848.62
02/23/2023	100142	Southeastern Paper Group	Invoice: 05802879 (Reference: Paper Supplies.)		386.21	1,155,462.41
02/23/2023	100143	Vesta Property Services	Invoice: 406329 (Reference: December Fees.) Invoice: 405487 (Reference: Billable Expenses.)		46,194.31	1,109,268.10
02/23/2023	22323ACH1	Florida Natural Gas	Fuel and Inside FGT Z3 12/19/22 - 1/23/23		42.56	1,109,225.54

02/23/2023	ACH 022323	Credit Card transactions		1,977.35	1,107,248.19
02/27/2023	100144	DPFG M&C	Invoice: 407496 (Reference: January Billable Expenses.) Invoice: 407582 (Reference: District ...	4,066.06	1,103,182.13
02/27/2023	100145	Advanced Security Specialist & Consulting	Invoice: T0022023A (Reference: Guard House Gate Access Management.) Invoice: TA0012023	10,980.00	1,092,202.13
02/27/2023	100146	Bob's Backflow & Plumbiong Services	Invoice: 89479 (Reference: Backflow Test.)	225.00	1,091,977.13
02/27/2023	100147	GFL Environmental	Invoice: UG0000093668 (Reference: Trash Service.)	177.88	1,091,799.25
02/27/2023	100148	Integrated Access Solutions	Invoice: 0002655 (Reference: BAI Barcodes Black on Black.)	383.78	1,091,415.47
02/27/2023	100149	Sun State Nursery & Landscaping, Inc	Invoice: 9472 (Reference: Irrigation Repairs made during Inspection.)	493.19	1,090,922.28
02/27/2023	100150	Turner Pest Control	Invoice: 20704326 (Reference: Pest Control.)	115.21	1,090,807.07
02/27/2023	100151	Vesta Property Services	Invoice: 407489 (Reference: Billable Expenses.)	592.85	1,090,214.22
02/27/2023	1157	Chance Wedderburn	BOS MTG 2/20/23	200.00	1,090,014.22
02/27/2023	1158	Matthew Calderaro	BOS MTG 2/20/23	200.00	1,089,814.22
02/27/2023	1159	Robert Renn	BOS MTG 2/20/23	200.00	1,089,614.22
02/27/2023	1160	Shelia Papelbon	BOS MTG 2/20/23	200.00	1,089,414.22
02/27/2023	1161	Stefanos Kounoupas	BOS MTG 2/20/23	200.00	1,089,214.22
02/27/2023		Deposit	1,375.00		1,090,589.22
02/27/2023		Deposit	3,297.16		1,093,886.38
02/28/2023		Service Charge		1.40	1,093,884.98
02/28/2023	EOM Balance		14,777.70	143,156.18	1,093,884.98
03/01/2023	ACH030123	Bank United	Check 126 deposited 02/27 Chargeback Fee	35.00	1,093,849.98
03/02/2023	030223ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 2/10/23 - 3/9/23	199.35	1,093,650.63
03/03/2023	1162	Live Entertainment Solutions, LLC	DJ for Trivia Night on 3/16/23 including supplies	275.00	1,093,375.63
03/06/2023		Deposit	6,849.03		1,100,224.66
03/08/2023		Deposit	192.36		1,100,417.02
03/09/2023	100152	Advanced Security Specialist & Consulting	Invoice: TA0022023 (Reference: Amenities security.) Invoice: T0022023B (Reference: Guard H	9,960.00	1,090,457.02
03/09/2023	100153	Kutak Rock LLP	Invoice: 3182997 (Reference: General Counsel.)	1,901.50	1,088,555.52
03/09/2023	100154	TEKWave Solutions LLC	Invoice: 5578 (Reference: Visitor Management Software.)	295.00	1,088,260.52
03/09/2023	100155	First Coast Mulch	Invoice: 4831 (Reference: Mulch Installation:Playground Chips.)	3,575.00	1,084,685.52
03/13/2023	100156	Southeastern Paper Group	Invoice: 05829171 (Reference: Supplies.)	376.43	1,084,309.09
03/13/2023	100157	Sun State Nursery & Landscaping, Inc	Invoice: 9616 (Reference: March Landscape Maintenance.)	35,213.10	1,049,095.99
03/13/2023	100158	The Lake Doctors, Inc.	Invoice: 76968B (Reference: Water Management.)	1,767.00	1,047,328.99
03/13/2023	100159	Vesta Property Services	Invoice: 408152 (Reference: Amenity Management.)	18,973.93	1,028,355.06
03/13/2023	100160	VGlobal Tech	Invoice: 4781 (Reference: Email hosting.)	50.00	1,028,305.06
03/13/2023	100161	Wayne Automatic Fire Sprinklers Inc.	Invoice: 1030521 (Reference: Annual Extinguisher Certification Inspection.) Invoice: 1030371 .	346.73	1,027,958.33
03/14/2023	1163	Matthew Calderaro	BOS MTG 3/09/23	200.00	1,027,758.33
03/14/2023	1164	Stefanos Kounoupas	BOS MTG 3/9/23	200.00	1,027,558.33
03/16/2023		Deposit	61,862.73		1,089,421.06
03/17/2023	31723ACH1	JEA	Service for the month of February	18,352.18	1,071,068.88
03/20/2023	ACH032023	TECO	12545 Beach Blvd - 1/24/23 - 2/21/23	41.09	1,071,027.79
03/20/2023	032023ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE 3/01/23 to 3/29/23	216.20	1,070,811.59
03/20/2023	32023ACH2	Comcast	12788 Meritace Blvd MINI MDTA 2/28/22 - 3/27/23	548.42	1,070,263.17
03/23/2023	ACH032323	Florida Natural Gas	Fuel and Inside FGT Z3 1/23/23 - 2/21/23	16.08	1,070,247.09
03/23/2023	100162	DPFG M&C	Invoice: 408425 (Reference: District Management Services.) Invoice: 408367 (Reference: Billab	4,224.33	1,066,022.76
03/23/2023	100163	Advanced Security Specialist & Consulting	Invoice: T0032023A (Reference: Guard House Gate Access Management.)	9,000.00	1,057,022.76
03/23/2023	100165	Vesta Property Services	Invoice: 408342 (Reference: Billable Expenses.)	603.48	1,056,419.28
03/23/2023	ACH 032323	Credit Card transactions		2,530.22	1,053,889.06
03/27/2023	22723ACH1	Comcast	12788 Meritage Blvd. OFC 4 2/3/23 - 3/2/23	361.29	1,053,527.77
03/27/2023	1165	Chance Wedderburn	BOS MTG 3/20/23	200.00	1,053,327.77
03/27/2023	1166	Matthew Calderaro	BOS MTG 3/20/23	200.00	1,053,127.77
03/27/2023	1167	Robert Renn	BOS MTG 3/20/23	200.00	1,052,927.77
03/27/2023	1168	Shelia Papelbon	BOS MTG 3/20/23	200.00	1,052,727.77
03/27/2023	100166	GFL Environmental	Invoice: UG0000096764 (Reference: Trash Service.)	195.31	1,052,532.46
03/27/2023	100167	Integrated Access Solutions	Invoice: 0002826 (Reference: Installation, set-up & testing.)	1,383.00	1,051,149.46

03/27/2023	032723ACH1	Comcast	12788 Meritage Blvd. OFC 4 3/3/23 - 4/2/23		361.24	1,050,788.22
03/28/2023			Deposit	600.00		1,051,388.22
03/30/2023	030323ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE Mar 10, 2023 to Apr 09, 2023		199.35	1,051,188.87
03/31/2023	100168	Bob's Backflow & Plumbiong Services	Invoice: 90342 (Reference: replace the existing backflow preventer.)		1,597.00	1,049,591.87
03/31/2023	100169	Southeastern Paper Group	Invoice: 05856941 (Reference: Paper Supplisr.) Invoice: 05853072 (Reference: Paper Supplies.		423.65	1,049,168.22
03/31/2023	100170	Sun State Nursery & Landscaping, Inc	Invoice: 9802 (Reference: Irrigation Repairs.)		925.95	1,048,242.27
03/31/2023	100171	TEKWave Solutions LLC	Invoice: 5632 (Reference: VMS - APRIL.)		295.00	1,047,947.27
03/31/2023	100172	Turner Pest Control	Invoice: 617040310 ()		115.21	1,047,832.06
03/31/2023	100173	Beaches Electrical Service, Inc.	Invoice: 11802 (Reference: Service Call.)		187.50	1,047,644.56
03/31/2023			Service Charge		1.80	1,047,642.76
03/31/2023	EOM Balance			69,504.12	115,746.34	1,047,642.76
04/03/2023	1169	Weinglass Music	Musician 4/13/23		500.00	1,047,142.76
04/06/2023	100174	Advanced Security Specialist & Consulting	Invoice: TA0032023 (Reference: Amenities security.) Invoice: T0032023B (Reference: Guard H		12,330.00	1,034,812.76
04/06/2023	100175	Integrated Access Solutions	Invoice: 0002866 (Reference: Service call response to check Amenity NVR HDD.) Invoice: 000		528.00	1,034,284.76
04/06/2023	100176	Life Fitness	Invoice: 7337480 (Reference: Parts.) Invoice: 7336389 (Reference: Parts.)		46.86	1,034,237.90
04/06/2023	100177	Southeast Fitness	Invoice: 101452 (Reference: Semi-annually scheduled preventative maintenance.)		640.00	1,033,597.90
04/06/2023	100178	Sun State Nursery & Landscaping, Inc	Invoice: 9947 (Reference: April Landscape Maintenance.)		35,213.10	998,384.80
04/06/2023	100179	The Lake Doctors, Inc.	Invoice: 84489B (Reference: Water Management.)		1,767.00	996,617.80
04/11/2023			Deposit	192.36		996,810.16
04/11/2023			Deposit	18,840.21		1,015,650.37
04/14/2023	100180	Custom Pump & Controls, Inc.	Invoice: 23-314-02 (Reference: QUARTERLY LIFT STATION INSPECTION.)		150.00	1,015,500.37
04/14/2023	100181	Integrated Access Solutions	Invoice: 0002934 (Reference: Main Control Board & Liftmaster Motor.)		1,308.91	1,014,191.46
04/14/2023	100182	Kutak Rock LLP	Invoice: 3197846 (Reference: Beach CDD - General Counsel.)		3,028.00	1,011,163.46
04/14/2023	100183	Southeastern Paper Group	Invoice: 05870004 (Reference: Supplies.)		568.49	1,010,594.97
04/14/2023	100184	Vesta Property Services	Invoice: 409165 (Reference: Amenity Management.) Invoice: 409239 (Reference: Billable Expe		21,301.36	989,293.61
04/14/2023	100185	VGlobal Tech	Invoice: 4929 (Reference: Email hosting.)		50.00	989,243.61
04/14/2023	100186	JT's Home Solutions LLC	Invoice: 197 (Reference: Touch up painting - Fitness Room.)		750.00	988,493.61
04/17/2023	0417ACH1	JEA	Service for the month of March		21,430.34	967,063.27
04/18/2023	1170	The Perfect Pour	Event at Tamaya 4/13/23		450.00	966,613.27
04/18/2023	0418ACH1	Comcast	12788 Meritace Blvd MINI MDTA 3/28/22 - 4/27/23		548.42	966,064.85
04/19/2023	0419ACH1	TECO	12545 Beach Blvd - 2/22/23 - 3/22/23		36.35	966,028.50
04/19/2023			Deposit	3,451.56		969,480.06
04/20/2023			Deposit	54,231.04		1,023,711.10
04/20/2023	Wire042023	BNY Mellon Payment/Trustee Fees	Off Roll Assessment 2015A-1		139,418.70	884,292.40
04/20/2023	0420ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE 3/30/23 - 4/29/23		216.20	884,076.20
04/20/2023			Deposit	139,406.70		1,023,482.90
04/21/2023	ACH042123	Florida Natural Gas	Fuel and Inside FGT Z3 2/23/23 - 3/22/23		10.23	1,023,472.67
04/24/2023	1171	Chance Wedderburn	BOS MTG 4/17/23		200.00	1,023,272.67
04/24/2023	1172	Matthew Calderaro	BOS MTG 4/17/23		200.00	1,023,072.67
04/24/2023	1173	Robert Renn	BOS MTG 4/17/23		200.00	1,022,872.67
04/24/2023	100187	Advanced Security Specialist & Consulting	Invoice: T0042023A (Reference: Guard House Gate Access Management.)		9,000.00	1,013,872.67
04/24/2023	100188	Big Z Pool Service, LLC	Invoice: 12240 (Reference: warranty sump pumps.)		392.00	1,013,480.67
04/24/2023	100189	Integrated Access Solutions	Invoice: 0002962 (Reference: Service Call Driveway resident entry barrier arm.) Invoice: 0002..		954.14	1,012,526.53
04/24/2023	100190	B.A.B Tennis Courts	Invoice: 1 (Reference: Tennis Center Resurfacing Project.)		5,950.00	1,006,576.53
04/24/2023	100191	Vesta District Services	Invoice: 409333 (Reference: District Management Services.)		3,958.33	1,002,618.20
04/24/2023	ACH 042423	Credit Card transactions			2,026.15	1,000,592.05
04/25/2023	0425ACH1	Comcast	12788 Meritage Blvd. OFC 4 4/3/23 - 5/2/23		361.24	1,000,230.81
04/27/2023			Deposit	1,320.00		1,001,550.81
04/30/2023			Service Charge		2.85	1,001,547.96
04/30/2023	EOM Balance			217,441.87	263,536.67	1,001,547.96
05/01/2023	1174	Chance Wedderburn	BOS Workshop 4/26/23		200.00	1,001,347.96
05/01/2023	1175	Matthew Calderaro	BOS Workshop 4/26/23		200.00	1,001,147.96

05/01/2023	1176	Robert Renn	BOS Workshop 4/26/23	200.00	1,000,947.96
05/01/2023	0501ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE Apr 09, 2023 to May 10, 2023	199.35	1,000,748.61
05/02/2023			Deposit	661.00	1,001,409.61
05/04/2023	100192	Magnetix DJ Services	Invoice: 3513 (Reference: Emcee & DJ Member Trivia Night.)	350.00	1,001,059.61
05/04/2023			Deposit	18,233.94	1,019,293.55
05/05/2023	100193	Advanced Security Specialist & Consulting	Invoice: T0042023B (Reference: Guard House Gate Access Management.) Invoice: TA0042023	11,520.00	1,007,773.55
05/05/2023	100194	Integrated Access Solutions	Invoice: 0003005 (Reference: Service Call.) Invoice: 0003024 (Reference: Service Call - Fitne...	411.00	1,007,362.55
05/05/2023	100195	Kutak Rock LLP	Invoice: 3211113 (Reference: General Counsel.)	1,938.00	1,005,424.55
05/05/2023	100196	TEKWave Solutions LLC	Invoice: 5684 (Reference: Visitor Management Software.)	295.00	1,005,129.55
05/05/2023	100197	The Lake Doctors, Inc.	Invoice: 91916B (Reference: Water Management.)	1,767.00	1,003,362.55
05/05/2023	100198	VGlobal Tech	Invoice: 5000 (Reference: Email hosting.)	50.00	1,003,312.55
05/05/2023	100199	SS Live Entertainment, LLC	Invoice: 2854 (Reference: Live Entertainment 4.22.23.)	500.00	1,002,812.55
05/05/2023	100200	Bouncers, Slides, and More Inc.	Invoice: 042423- (Reference: Bounce House & Obstacle Course.)	500.00	1,002,312.55
05/05/2023	100201	Beaches Electrical Service, Inc.	Invoice: 11957 (Reference: Service call on Fountain.)	125.00	1,002,187.55
05/05/2023	100202	Vesta District Services	Invoice: 409273 (Reference: Billable Expenses - March 2023.)	127.76	1,002,059.79
05/10/2023	01ACH051023	Florida Department of Health	Pool permit 16-60-1627485	325.35	1,001,734.44
05/10/2023	02ACH051023	Florida Department of Health	Pool permit 16-60-1627490	325.35	1,001,409.09
05/10/2023	03ACH051023	Florida Department of Health	Pool permit16-60-1679058	200.35	1,001,208.74
05/10/2023	0510ACH1	GFL Environmental	Trash Service	195.31	1,001,013.43
05/11/2023			Deposit	192.36	1,001,205.79
05/12/2023	1177	TEKWave Solutions LLC		1,180.00	1,000,025.79
05/12/2023	100203	Buehler Air Conditioning	Invoice: 106529 (Reference: Service Call.)	491.10	999,534.69
05/12/2023	100204	Jacksonville Daily Record	Invoice: 050423- (Reference: Advertising Supervisors Meeting.) Invoice: 041323- (Reference: .	282.76	999,251.93
05/12/2023	100205	Southeastern Paper Group	Invoice: 05895051 (Reference: Supplies.)	512.01	998,739.92
05/12/2023	100206	Sun State Nursery & Landscaping, Inc	Invoice: 10106 (Reference: Irrigation Repairs during Inspection.)	284.75	998,455.17
05/12/2023	100207	Vesta Property Services	Invoice: 410072 (Reference: Amenity Management.) Invoice: 410012 (Reference: Billable Expe	20,729.65	977,725.52
05/12/2023	100208	SS Live Entertainment, LLC	Invoice: 2860 (Reference: Live Entertainment 5/28 & 5/29/23.)	1,000.00	976,725.52
05/12/2023	100209	Trice Music Services, Inc.	Invoice: 00515 (Reference: Entertainment - May 27th.)	375.00	976,350.52
05/15/2023	1178	Chance Wedderburn	BOS Workshop 5/10/23	200.00	976,150.52
05/15/2023	1179	Matthew Calderaro	BOS Workshop 5/10/23	200.00	975,950.52
05/15/2023	1180	Robert Renn	BOS Workshop 5/10/23	200.00	975,750.52
05/15/2023	1181	Shelia Papelbon	BOS Workshop 5/10/23	200.00	975,550.52
05/16/2023			Deposit	361.00	975,911.52
05/16/2023	0516ACH1	JEA	Service for the month of April	25,925.31	949,986.21
05/18/2023	0518ACH1	Comcast	12788 Meritace Blvd MINI MDTA 4/28/22 - 5/27/23	548.20	949,438.01
05/19/2023	100210	LLS Tax Solutions, Inc.	Invoice: 003010 (Reference: Arbitrage Services.) Invoice: 003011 (Reference: Arbitrage Servic.	5,850.00	943,588.01
05/19/2023	0519ACH1	TECO	12545 Beach Blvd - 3/23/23 - 4/21/23	36.91	943,551.10
05/22/2023	1182	Chance Wedderburn	BOS Meeting 5/15/23	200.00	943,351.10
05/22/2023	1183	Matthew Calderaro	BOS Meeting 5/15/23	200.00	943,151.10
05/22/2023	1184	Robert Renn	BOS Meeting 5/15/23	200.00	942,951.10
05/22/2023	1185	Shelia Papelbon	BOS Meeting 5/15/23	200.00	942,751.10
05/22/2023	0522ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE 4/30/23 - 5/29/23	216.11	942,534.99
05/23/2023	0523ACH1	Florida Natural Gas	Fuel and Inside FGT Z3 3/22/23 - 4/23/23	10.47	942,524.52
05/23/2023	ACH 052323	Credit Card transactions		2,865.90	939,658.62
05/24/2023	100211	Magnetix DJ Services	Invoice: 3514 (Reference: Trivia Night.)	350.00	939,308.62
05/25/2023	100212	10-S Tennis Supply & Dinkshot Pickleball	Invoice: 159439 (Reference: Tennis Net & Scarifier.)	347.45	938,961.17
05/25/2023	100213	Advanced Security Specialist & Consulting	Invoice: T0052023A (Reference: 05.01.23 TO 05.15.23 GUARD HOUSE GATE ACCESS MAN	9,000.00	929,961.17
05/25/2023	100214	Integrated Access Solutions	Invoice: 0003115 (Reference: BAI Barcodes Black on Black.) Invoice: 0003117 (Reference: Co	782.78	929,178.39
05/25/2023	100215	Vesta District Services	Invoice: 410165 (Reference: Additional Workshop Hours.) Invoice: 410183 (Reference: District	4,923.25	924,255.14
05/25/2023	100216	Lucas Tree Service, Inc.	Invoice: 8407 (Reference: Drop dead pine tree.)	500.00	923,755.14
05/25/2023	0525ACH1	Comcast	12788 Meritage Blvd. OFC 4 5/3/23 - 6/2/23	361.24	923,393.90
05/26/2023			Deposit	19,081.04	942,474.94

05/30/2023	0530ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE May 10, 2023 - June 09, 2023	199.35	942,275.59
05/31/2023	100217	Jacksonville Daily Record	Invoice: 052523- (Reference: Legal Advertising.)	96.50	942,179.09
05/31/2023	100218	Southeastern Paper Group	Invoice: 05909762 (Reference: Janitorial Supplies.)	375.12	941,803.97
05/31/2023	100219	TEKWave Solutions LLC	Invoice: 5753 (Reference: VMS - JUNE.)	295.00	941,508.97
05/31/2023			Service Charge	2.60	941,506.37
05/31/2023	EOM Balance			38,529.34	98,570.93
06/01/2023	100220	First Coast Fun and Games	Invoice: 5430 (Reference: Lazer Tag.)	600.00	940,906.37
06/06/2023	100221	Integrated Access Solutions	Invoice: 0003176 (Reference: BAI Barcodes Black on Black.)	383.78	940,522.59
06/06/2023	100222	Kutak Rock LLP	Invoice: 3226004 (Reference: General Counsel.)	2,574.00	937,948.59
06/06/2023	100223	TEKWave Solutions LLC	Invoice: 5750 (Reference: Remote Device Set Up.)	200.00	937,748.59
06/06/2023	100224	Lucas Tree Service, Inc.	Invoice: 8470 (Reference: Drop 4 dead trees.)	1,000.00	936,748.59
06/07/2023			Deposit	3,754.82	940,503.41
06/08/2023	100225	The Lake Doctors, Inc.	Invoice: 720157 (Reference: Water Management - Zone 1, Water Management - Zone 2.)	1,767.00	938,736.41
06/08/2023	100226	VGlobal Tech	Invoice: 5102 (Reference: Monthly email hosting.)	50.00	938,686.41
06/08/2023	0608ACH1	GFL Environmental	Trash Service	195.31	938,491.10
06/12/2023	100227	Jacksonville Daily Record	Invoice: 060823- (Reference: Legal Advertising.)	96.50	938,394.60
06/12/2023	100228	Turner Pest Control	Invoice: 617256835 (Reference: Pest Control.)	115.21	938,279.39
06/12/2023	100229	Vesta Property Services	Invoice: 410821 (Reference: Billable Expenses.)	2,093.40	936,185.99
06/12/2023	100230	B.A.B Tennis Courts	Invoice: 2 (Reference: Final Draw Tennis Center Resurfacing Project.)	5,950.00	930,235.99
06/13/2023	0613ACH1	JEA	Service for the month of May	27,905.24	902,330.75
06/14/2023			Deposit	192.36	902,523.11
06/15/2023	1186	Turner Pest Control	Pest Control	115.21	902,407.90
06/15/2023	100231	Sun State Nursery & Landscaping, Inc	Invoice: 10176 (Reference: May Landscape Maintenance.)	35,213.10	867,194.80
06/15/2023	100232	Vesta Property Services	Invoice: 410762 (Reference: Amenity Management.)	23,020.64	844,174.16
06/15/2023	100233	Vesta District Services	Invoice: 410771 (Reference: Billable Expenses - May 2023.)	149.50	844,024.66
06/15/2023			Deposit	10,319.55	854,344.21
06/20/2023	100234	Advanced Security Specialist & Consulting	Invoice: T0062023A (Reference: 06.01.23 TO 06.15.23.)	9,000.00	845,344.21
06/20/2023	100235	TEKWave Solutions LLC	Invoice: 5776 (Reference: Vehicle Passes.)	935.00	844,409.21
06/20/2023	100236	Poker Face Comedy, LLC	Invoice: 000014 (Reference: Comedian for Father's Day Brunch.)	650.00	843,759.21
06/20/2023	0620ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE 5/30/23 - 6/29/23	216.11	843,543.10
06/20/2023	0620ACH2	Comcast	12788 Meritace Blvd MINI MDTA 5/28/23 - 6/27/23	546.50	842,996.60
06/20/2023	0620ACH3	TECO	12545 Beach Blvd - 4/22/23 - 5/23/23	36.91	842,959.69
06/22/2023	01ACH062223	Florida Natural Gas	Fuel and Inside FGT Z3 4/21/23-5/23/23	10.67	842,949.02
06/23/2023	100237	Advanced Security Specialist & Consulting	Invoice: T0052023B (Reference: 05.16.23 TO 05.31.23.) Invoice: T0052023 (Reference: 5/1/23	12,682.50	830,266.52
06/23/2023	100238	Southeastern Paper Group	Invoice: 05928476 (Reference: Janitorial Supplies.)	359.87	829,906.65
06/23/2023	100239	Wayne Automatic Fire Sprinklers Inc.	Invoice: 1054267 (Reference: Quarterly Sprinkler Inspection.)	75.00	829,831.65
06/23/2023	100240	Vesta District Services	Invoice: 410895 (Reference: District Management Services.)	3,958.33	825,873.32
06/23/2023	100241	Wild Wonders	Invoice: 052423- (Reference: Scaly Sensations.)	300.00	825,573.32
06/23/2023	ACH 062323	Credit Card transactions		2,005.18	823,568.14
06/26/2023	0626ACH1	Comcast	12788 Meritage Blvd. OFC 4 6/3/23 - 7/2/23	359.30	823,208.84
06/28/2023	1189	Duval's Cleanest LLC	Pressure Washing Pillars & Entrance Sign	500.00	822,708.84
06/28/2023	1190	Magnetix DJ Services	MC/DJ Member Independence Pool Party	400.00	822,308.84
06/28/2023	1191	Screening One	Screening of Trainers	180.00	822,128.84
06/28/2023	1192	Tampa Print Services, Inc.	Printing Services	539.16	821,589.68
06/29/2023			Deposit	6,561.00	828,150.68
06/30/2023	0630ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE June 10, 2023 - July 9, 2023	199.35	827,951.33
06/30/2023			Service Charge	1.90	827,949.43
06/30/2023	EOM Balance			20,827.73	134,384.67
					827,949.43

EXHIBIT 22

BEACH COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2022

BEACH COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Beach Community Development District
City of Jacksonville, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Beach Community Development District, City of Jacksonville, Florida ("District") as of and for the year ended September 30, 2022, 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 financial statements referred to above 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, 2022, and the respective changes in financial position 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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

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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 judgment, 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 and budgetary comparison information 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 our report dated May 24, 2023, on our consideration of the Beach Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant 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 the 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 24, 2023 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

May 24, 2023

BEACH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

Our discussion and analysis of Beach Community Development District, City of Jacksonville, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position balance of \$13,970,691.
- The change in the District's total net position in comparison with the prior fiscal year was (\$130,598), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$977,520. A portion of fund balance is restricted for debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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 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 only result in cash flows in future fiscal periods.

BEACH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

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 the general government (management) and maintenance and operations.

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 District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented 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 funds are 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 the 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.

BEACH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2022	2021
Current assets	\$ 1,049,421	\$ 1,280,728
Capital assets	29,741,970	30,612,457
Total assets	30,791,391	31,893,185
Current liabilities	866,795	672,760
Long-term liabilities	15,953,905	17,119,136
Total liabilities	16,820,700	17,791,896
Net position		
Net invested in capital assets	13,453,065	13,493,507
Restricted for capital projects	186	-
Restricted for debt service	279,149	457,148
Unrestricted	238,291	150,634
Total net position	\$ 13,970,691	\$ 14,101,289

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded program revenues.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

	2022	2021
Program revenues	\$ 3,476,543	\$ 3,221,557
General revenues	(111,189)	1,108
Total revenues	3,365,354	3,222,665
Expenses		
General government	114,130	182,850
Physical environment	1,578,133	1,076,922
Culture and recreation	492,620	826,441
Public Safety	194,718	125,084
Interest on long-term debt	1,116,351	1,152,438
Total expenses	3,495,952	3,363,735
Change in net position	(130,598)	(141,070)
Net position - beginning of year	14,101,289	14,242,359
Net position - end of year	\$ 13,970,691	\$ 14,101,289

BEACH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$3,495,952, which primarily consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by special assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. 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, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$29,741,970 invested capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$16,288,905 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2023, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

BEACH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Beach Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, FL 32746.

BEACH COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF NET POSITION**

September 30, 2022

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 320,652
Prepaid items	886
Restricted assets:	
Investments	593,228
Assessments receivable	134,655
Capital assets:	
Depreciable	29,741,970
TOTAL ASSETS	<u>\$ 30,791,391</u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 71,901
Accrued interest payable	459,894
Bonds payable, due within one year	335,000
Bonds payable, due in more than one year	15,953,905
TOTAL LIABILITIES	<u>16,820,700</u>
NET POSITION	
Net investment in capital assets	13,453,065
Restricted for:	
Capital projects	186
Debt service	279,149
Unrestricted	238,291
TOTAL NET POSITION	<u>\$ 13,970,691</u>

The accompanying notes are an integral part of this financial statement

BEACH COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Contributions	Governmental Activities
Governmental activities				
General government	\$ 114,130	\$ 114,130	\$ -	\$ -
Physical environment	1,578,133	756,150	-	(821,983)
Culture and recreation	492,620	492,620	-	-
Public Safety	194,718	194,718	-	-
Interest on long-term debt	1,116,351	1,918,925	-	802,574
Total governmental activities	<u>\$ 3,495,952</u>	<u>\$ 3,476,543</u>	<u>\$ -</u>	<u>(19,409)</u>
General revenues:				
Investment earnings				1,411
Amenity revenue				42,982
Developer reimbursement				<u>(155,582)</u>
Total general revenues				<u>(111,189)</u>
Change in net position				<u>(130,598)</u>
Net position - October 1, 2021				<u>14,101,289</u>
Net position - September 30, 2022				<u><u>\$ 13,970,691</u></u>

The accompanying notes are an integral part of this financial statement

BEACH COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2022

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 320,652	\$ -	\$ -	\$ 320,652
Due from other funds	-	11,346	-	11,346
Prepaid items	886	-	-	886
Restricted assets:				
Investments	-	593,042	186	593,228
Assessments receivable	-	134,655	-	134,655
TOTAL ASSETS	<u>\$ 321,538</u>	<u>\$ 739,043</u>	<u>\$ 186</u>	<u>\$ 1,060,767</u>
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 71,901	\$ -	\$ -	\$ 71,901
Due to other funds	11,346	-	-	11,346
TOTAL LIABILITIES	<u>83,247</u>	<u>-</u>	<u>-</u>	<u>83,247</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	886	-	-	886
Restricted for:				
Debt service	-	739,043	-	739,043
Capital projects	-	-	186	186
Unassigned	237,405	-	-	237,405
TOTAL FUND BALANCES	<u>238,291</u>	<u>739,043</u>	<u>186</u>	<u>977,520</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 321,538</u>	<u>\$ 739,043</u>	<u>\$ 186</u>	<u>\$ 1,060,767</u>

The accompanying notes are an integral part of this financial statement

BEACH COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2022

Total Governmental Fund Balances in the Balance Sheet	\$ 977,520
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	34,356,662
Less accumulated depreciation	(4,614,692)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(459,894)
Original issue discount	81,095
Governmental bonds payable	<u>(16,370,000)</u>
Net Position of Governmental Activities	<u><u>\$ 13,970,691</u></u>

The accompanying notes are an integral part of this financial statement

BEACH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2022

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES				
Special assessments	\$ 1,557,618	\$ 1,918,925	\$ -	\$ 3,476,543
Amenity revenue	42,982	-	-	42,982
Investment earnings	50	1,361	-	1,411
TOTAL REVENUES	<u>1,600,650</u>	<u>1,920,286</u>	<u>-</u>	<u>3,520,936</u>
EXPENDITURES				
General government	114,130	-	-	114,130
Physical environment	707,646	-	-	707,646
Culture and recreation	492,620	-	-	492,620
Public Safety	194,718	-	-	194,718
Debt				
Principal	3,835	830,000	-	833,835
Interest expense	43	1,121,648	-	1,121,691
TOTAL EXPENDITURES	<u>1,512,992</u>	<u>1,951,648</u>	<u>-</u>	<u>3,464,640</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>87,658</u>	<u>(31,362)</u>	<u>-</u>	<u>56,296</u>
OTHER SOURCES (USES)				
Developer reimbursement	-	(155,582)	-	(155,582)
TOTAL OTHER SOURCES (USES)	<u>-</u>	<u>(155,582)</u>	<u>-</u>	<u>(155,582)</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>87,658</u>	<u>(186,944)</u>	<u>-</u>	<u>(99,286)</u>
FUND BALANCE				
Beginning of year	<u>150,633</u>	<u>925,987</u>	<u>186</u>	<u>1,076,806</u>
End of year	<u>\$ 238,291</u>	<u>\$ 739,043</u>	<u>\$ 186</u>	<u>\$ 977,520</u>

The accompanying notes are an integral part of this financial statement

BEACH 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, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ (99,286)
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Amount reported for governmental activities in the Statement of Activities
are different because:

Repayment of long-term liabilities are reported as expenditures in the
governmental fund financial statements, but such repayments reduce
liabilities in the Statement of Net Position and are eliminated in the
Statement of Activities:

Payments on long-term debt	833,835
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Certain items reported in the Statement of Activities do not require
the use of current financial resources and therefore are not reported
expenditures in the governmental funds:

Current year provision for depreciation	(870,487)
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Change in accrued interest payable	8,944
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Provision for amortization of bond discount	(3,604)
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Change in Net Position of Governmental Activities	<u>\$ (130,598)</u>
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The accompanying notes are an integral part of this financial statement

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Beach Community Development District (the District) was established on March 26, 2007 by ordinance 2007-170-E of the City of Jacksonville, Florida, under the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, amended by ordinance 2014-765-E and further amended by ordinance 2018-661-E. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes 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 ("Board"), which is composed of five members. One of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing 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. 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.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic 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.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. 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 to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. 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 government.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Amenity center	40
Infrastructure	40
Equipment	7

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

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. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as 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 uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources (continued)

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

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

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A Public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, 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.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE D – DEPOSITS AND INVESTMENTS

Investments

The District's investments were held as follows at September 30, 2022:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
First American Treasury Obligation CL Y	\$ 290,733	S&P AAAM	Weighted average of the fund portfolio: 9 days
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	302,495	S&P AAAM	Weighted average of the fund portfolio: 21 days
Total Investments	<u>\$ 593,228</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration 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.

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE D – DEPOSITS AND INVESTMENTS

Investments (continued)

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

The District participated in the following external investment pools:

The State Board of Administration for participation in the Local Government Investment Pool (Florida Prime™) created by Section 218.415, Florida Statutes is an investment pool that operates under investment guidelines established by Section 215.47, Florida Statutes. The District's investments in Florida Prime™, a qualified external investment pool, meet the requirements of GASB Statement No. 79 and are reported at amortized cost.

NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Balance 10/01/2021	Increases	Decreases	Balance 09/30/2022
Governmental activities:				
Capital assets, being depreciated				
Amenity center	\$ 14,209,333	\$ -	\$ -	\$14,209,333
Infrastructure	20,049,157	-	-	20,049,157
Equipment	98,172	-	-	98,172
Total capital assets, being depreciated	34,356,662	-	-	34,356,662
Less accumulated depreciation for:				
Amenity center	1,614,607	355,233	-	1,969,840
Infrastructure	2,059,475	501,229	-	2,560,704
Equipment	70,123	14,025	-	84,148
Total accumulated depreciation	3,744,205	870,487	-	4,614,692
Total capital assets, being depreciated - net	30,612,457	(870,487)	-	29,741,970
Governmental activities capital assets - net	\$ 30,612,457	\$ (870,487)	\$ -	\$29,741,970

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE E - CAPITAL ASSETS (CONTINUED)

Depreciation expense of \$870,487 was charged to physical environment.

The infrastructure intended to serve the District is estimated at a total cost of approximately \$161,000,000. The infrastructure will include roadways, a fire station, potable water and wastewater systems, stormwater management improvements, recreation improvements and land improvements including wetland mitigation areas. The Series 2013 and 2015 projects have been completed. The remaining phases of the overall capital improvement plan is expected to be financed with the proceeds from the issuance of Bonds or Developer contributions.

NOTE F – LONG-TERM LIABILITIES

\$10,960,000 Capital Improvement Revenue Bonds, Series 2013A – On November 4, 2013, the District issued \$10,960,000 in Capital Improvement Revenue Bonds, Series 2013A. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds bear interest ranging from 6.7% to 7.2% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2015.

\$9,295,000 Capital Improvement Revenue Bonds, Series 2015A – On April 10, 2015, the District issued \$9,295,000 in Capital Improvement Revenue Bonds, Series 2015A. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds bear interest of 5.9% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2016.

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 and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2022.

Capital Lease – During November 2016, the District entered into a capital lease agreement for the acquisition of fitness equipment. The total acquisition cost of the equipment was \$98,172 as a capital lease obligation. The term of the lease is from December 1, 2016 through November 1, 2021 and is payable in monthly installments of \$1,939. In 2022, the capital lease was paid off.

BEACH COMMUNITY DEVELOPMENT DISTRICT**NOTES TO FINANCIAL STATEMENTS**

September 30, 2022

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2022:

	Balance 10/1/2021	Additions	Deletions	Balance 9/30/2022	Due Within One Year
Capital Improvement Revenue					
Bonds, Series 2013A	\$ 9,270,000	\$ -	\$ 425,000	\$ 8,845,000	\$ 175,000
Capital Improvement Revenue					
Bonds, Series 2015A	7,930,000	-	405,000	7,525,000	160,000
Capital Lease	3,835	-	3,835	-	-
	17,203,835	-	833,835	16,370,000	335,000
Unamortized bond discount	(84,699)	-	(3,604)	(81,095)	-
	<u>\$ 17,119,136</u>	<u>\$ -</u>	<u>\$ 830,231</u>	<u>\$ 16,288,905</u>	<u>\$ 335,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

September 30,	Principal	Interest	Total
2023	\$ 335,000	\$ 1,088,983	\$ 1,423,983
2024	360,000	1,050,652	1,410,652
2025	380,000	1,027,892	1,407,892
2026	405,000	1,003,872	1,408,872
2027	430,000	978,256	1,408,256
2028-2032	2,620,000	4,443,254	7,063,254
2033-2037	3,640,000	3,459,596	7,099,596
2038-2042	5,075,000	2,074,244	7,149,244
2043-2045	<u>3,125,000</u>	<u>359,716</u>	<u>3,484,716</u>
	<u>\$ 16,370,000</u>	<u>\$ 15,486,465</u>	<u>\$ 31,856,465</u>

NOTE G – DEVELOPER TRANSACTIONS

The Developer has funding agreements with the District. In connection with those agreements, the District reimbursed the Developer in the amount of \$155,852 from the debt service fund for the overpayment.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE H - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE I - 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; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE J – CONCENTRATION

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

BEACH COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF REVENUES AND EXPENDITURES****BUDGET AND ACTUAL – GENERAL FUND**

Year Ended September 30, 2022

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES			
Special assessments	\$ 1,554,404	\$ 1,557,618	\$ 3,214
Miscellaneous revenue	-	42,982	42,982
Investment earnings	-	50	50
TOTAL REVENUES	<u>1,554,404</u>	<u>1,600,650</u>	<u>46,246</u>
 EXPENDITURES			
Current			
General government	90,025	114,130	(24,105)
Physical environment	745,767	707,646	38,121
Culture and recreation	465,512	492,620	(27,108)
Public safety	253,100	194,718	58,382
Debt			
Principal	-	3,835	(3,835)
Interest	-	43	(43)
TOTAL EXPENDITURES	<u>1,554,404</u>	<u>1,512,992</u>	<u>41,412</u>
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>87,658</u>	<u>\$ 87,658</u>
 FUND BALANCES			
Beginning of year		<u>150,633</u>	
End of year		<u>\$ 238,291</u>	

* Original and final budget.

BEACH COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. 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, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current year.

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
Beach Community Development District
City of Jacksonville, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Beach Community Development District, as of September 30, 2022 and for the year ended September 30, 2022, which collectively comprise Beach Community Development District's basic financial statements and have issued our report thereon dated May 24, 2023.

Internal Control Over Financial Reporting

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

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 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.

Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

May 24, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Beach Community Development District
City of Jacksonville, Florida

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about 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, 2022.

This report 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, management, and the Board of Supervisors of Beach Community Development District, City of Jacksonville, Florida and is not intended to be and should not be used by anyone other than these specified parties.



DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
May 24, 2023

Management Letter

To the Board of Supervisors
Beach Community Development District
City of Jacksonville, Florida

Report on the Financial Statements

We have audited the financial statements of the Beach Community Development District ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated May 24, 2023.

Auditors' 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 Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' 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 May 24, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual 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. The information required is 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, require 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 communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

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

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 4.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$26,899.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

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

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$1,467 to \$1,931 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$3,476,543.
- c. The total amount of outstanding bonds issued by the district as \$16,370,000.

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 have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of 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.



DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 24, 2023

EXHIBIT 23

RESOLUTION 2023-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BEACH COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2023-2024; AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt annual meeting schedule for the Fiscal Year beginning October 1, 2023, and ending September 30, 2024 (“Fiscal Year 2023-2024”), attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2023-2024 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 17th day of July 2023.

ATTEST:

BEACH COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2023-2024 Annual Meeting Schedule

Exhibit A

BOARD OF SUPERVISORS MEETING DATES BEACH COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2023-2024

The Board of Supervisors of the Beach Community Development District will hold their regular meetings for **Fiscal Year 2023-2024 at 6:00 pm at 12788 Meritage Blvd., Jacksonville, FL 32246**, unless otherwise indicated as follows:

October 16, 2023
November 20, 2023
December 18, 2023
January 15, 2024
February 19, 2024
March 18, 2024
April 15, 2024
May 20, 2024
June 17, 2024
July 15, 2024
August 19, 2024
September 16, 2024

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from District Manager, DPFG Management and Consulting, LLC, 250 International Parkway, Suite 208, Lake Mary, Florida 32746, (321) 263-0132 ("**District Manager's Office**"), during normal business hours, or by visiting the District's website at <https://www.beachcdd.com>.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (850) 334-9055 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

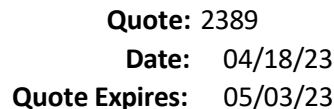
District Manager

EXHIBIT 24

	Southern Breeze	Leisure Creations		Palm Casual	FI Backyard
Umbrellas and bases	\$ 11,020.00	\$ 11,382.90	\$	10,404.00	\$7,396.80

Warranty	Proudly Made in the USA, Warranty - 7 Year Fabric; 3 Year Frame; 3 Year Finish; 1 Year Base	<p>UMBRELLA FABRIC- FIVE YEARS WICKER FRAME- ONE YEAR UMBRELLA BASE- LEISURE CREATIONS WARRANTIES BECOME NULL AND VOID IN THE EVENT OF DAMAGE TO THE PRODUCT RESULTING FROM ANY OF THE FOLLOWING: If the umbrella fabric tears or fades excessively within five years from the date of purchase, the manufacturer will replace or repair the fabric in the original selection if available, or in a similar fabric if the original is no longer available. The warranty is one year for structural issues. A one year limited manufacturer's warranty covers all defects associated with workmanship or materials. Frame is covered the same as the extruded frame fifteen year warranty. Paint finish is covered two years for blisters or peels. Leisure Creations will repair or replace the frame in the original color, if available, or in a similar fabric if the original is no longer available.</p>	1yr frame 5yr fabric	1 yr warranty
Notes	Pully and pin	Crank	Crank. Only 50lb bases	Crank style
Cushion Replace	\$ 10,486.00	NA	\$ 8,072.00	\$6,711.22
Warranty	5yr on fabric thread and zipper	NA	Resew for life	1yr
Notes	Deep seat sets		Not deep seat sets	Deep seat sets
Cushion Recover	\$ 8,358.00	NA	NA	NA
	5yr on fabric thread and zipper	NA	NA	NA

EXHIBIT 25



PROJECT:
New Cushions

12788 Meritage Boulevard, Jacksonville, FL 32246

Date _____



1128 Carmona Place, St. Augustine, FL 32092
Telephone: (904) 315-3933; (904) 315-3944

Quote: 2388
Date: 04/18/23
Quote Expires: 05/03/23

PROJECT:

Recover Cushions

BILLING ADDRESS:

Tamaya HOA c/o Vesta Property Services
Attn: Ron Zastrocky

SHIPPING ADDRESS:

Tamaya Clubhouse
12788 Meritage Boulevard, Jacksonville, FL 32246

PAYMENT TERMS: 100% PAYMENT DUE AT TIME OF ORDER

DESCRIPTION	STYLE	SIZE	FABRIC / FRAME	UNIT \$	QTY.	TOTAL \$
Recover Deep Seat Sets, 1 Seat, 1 Back, Re-use existing foam	Std. Fabric	Std.	TBD	\$217.00	34	\$7,378.00
Recover Ottoman, Re-use existing foam	Std. Fabric	Std.	TBD	\$130.00	4	\$520.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00

Freight Includes: Yes/No	Please Note: Due to increased demand for outdoor products, our industry is experiencing long production lead times, as well as longer transit times from all freight/LTL carriers. Lead times provided to you at the time your orders are submitted are <i>*estimated*</i> lead times, and are subject to change based on availability of materials, order volume, & shipping transit times.	Product Total	\$7,898.00
Call Prior to Delivery: Y		Freight	\$460.00
Lift Gate: N		Tax Exempt	\$0.00
Limited Access Delivery: N		TOTAL	\$8,358.00

TERMS & CONDITIONS: All sales are final and can not be cancelled, returned, or refunded. A resale tax certificate or tax exemption certificate must be supplied at time of order. If not received, sales tax will be applied. All orders are custom made to order & require 100% Payment Due at Time of Order. Checks should be made payable to Southern Breeze Outdoor Furnishings, LLC. All orders will be drop shipped to customer unless specified otherwise. Additional freight and/or handling charges may be applied, and not limited to, receipt services; residential, church, or school deliveries; lift gates; change in delivery address and/or rescheduling changes of delivery date, time, or location.

I agree to order specifications above, quantities, pricing, terms & conditions:

Southern Breeze Outdoor Furnishings, LLC

Purchaser's Signature / Printed Name Date

Chris Smith

Chris Smith - VP - Business Development

By signing below, I acknowledge that lead times and production do not begin until payment has been received.

Purchaser's Signature / Printed Name Date



1128 Carmona Place, St. Augustine, FL 32092

Telephone: (904) 315-3933; (904) 315-3944

Quote: 2374

Date: 04/10/23

Quote Expires: 04/25/23

PROJECT:

Umbrellas & Bases

BILLING ADDRESS:

Tamaya HOA c/o Vesta Property Services

Attn: Ron Zastrocky

SHIPPING ADDRESS:

Tamaya Clubhouse

12788 Meritage Boulevard, Jacksonville, FL 32246

PAYMENT TERMS: 100% PAYMENT DUE AT TIME OF ORDER

DESCRIPTION	STYLE	SIZE	FABRIC / FRAME	UNIT \$	QTY.	TOTAL \$
Market Umbrella, Octagon, In-Table Use	Pulley & Pin	7.5'	TBD/TBD	\$340.00	13	\$4,420.00
Resin Coated Concrete Umbrella Base	Resin Coated Concrete Filled	80 lbs.	TBD	\$132.00	13	\$1,716.00
Market Umbrella, Octagon, Free-Standing Use	Pulley & Pin	9'	TBD/TBD	\$375.00	6	\$2,250.00
Premium Aluminum Shell Umbrella Base with Wheels, Free-Standing Use	Aluminum Concrete Filled	100 lbs.	TBD	\$460.00	6	\$2,760.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00

Freight Includes: Yes/No	Please Note: Due to increased demand for outdoor products, our industry is experiencing long production lead times, as well as longer transit times from all freight/LTL carriers. Lead times provided to you at the time your orders are submitted are <i>*estimated*</i> lead times, and are subject to change based on availability of materials, order volume, & shipping transit times.	Product Total	\$11,146.00
Call Prior to Delivery: Y		Freight	\$880.85
Lift Gate: Y		Tax Exempt	\$0.00
Limited Access Delivery: Y		TOTAL	\$12,026.85

TERMS & CONDITIONS: All sales are final and can not be cancelled, returned, or refunded. **A resale tax certificate or tax exemption certificate must be supplied at time of order.** If not received, sales tax will be applied. All orders are custom made to order & require 100% Payment Due at Time of Order. Checks should be made payable to Southern Breeze Outdoor Furnishings, LLC. All orders will be drop shipped to customer unless specified otherwise. **Additional freight and/or handling charges** may be applied, and not limited to, receipt services; residential, church, or school deliveries; lift gates; change in delivery address and/or rescheduling changes of delivery date, time, or location.

I agree to order specifications above, quantities, pricing, terms & conditions:

Southern Breeze Outdoor Furnishings, LLC

Purchaser's Signature / Printed Name Date

Chris Smith

Chris Smith - VP - Business Development

By signing below, I acknowledge that lead times and production do not begin until payment has been received.

Purchaser's Signature / Printed Name Date

7.5' Pulley Lift - Octagon Fiberglass Market Umbrella

St. Augustine, Florida * www.southernbreezeof.com * (904) 315-3944

Proudly Made in the USA, Warranty - 7 Year Fabric; 3 Year Frame; 3 Year Finish; 1 Year Base



A. Overall Height: 94"

B. Clearance: 76"

C. Closed Clearance: 44"

Mast: 1.5"

Weight: 16 lbs.



Ball Finial

Vertex Finial

**Finial Color will match selected Frame Finish.*



The pulley system is supported by a woven cord which allows you to open & close the umbrella. Designed with a hook pin to keep the pulley cord out of reach and out of sight.



In-Table Umbrella Base
 Weight: 80 lbs.

Available in Brushed Silver, Onyx, Alpine White, or Desert Bronze

FEATURES :

- * 1/2" fiberglass ribs & struts allow frame to bend & flex easily in windy conditions.
- * 1.5" diameter center pole with 1/8" aluminum wall thickness provides incredible strength & durability.
- * Stainless steel hardware throughout.
- * 4-layer fabric protection and closed stitching pocket.
- * Permanent and semi-permanent mounting options.
 Free-standing bases available for installation on any surface.

FRAME FINISHES



Platinum

Brushed
Silver

Golden
Oak

Heather
Willow

Onyx

Alpine
White

Desert
Bronze

Carbon

Resin Coated Umbrella Bases

St. Augustine, Florida * www.southernbreezeof.com * (904) 315-3944

RESIN COATED CONCRETE FILLED BASE. 2 PIECE BASE, SECONDARY WEIGHT RING FITS INTO BASE CREATING OVERALL WEIGHT OF 80 LBS.



Matte Silver



Black



Bronze



White

- * IN TABLE USE ONLY
- * WEIGHT: 80 LBS.
- * BASE DIAMETER: 20"
- * BASE HEIGHT: 3.5"
- * STEM HEIGHT: 7.6"
- * TOTAL HEIGHT: 11.5"
- * WARRANTY - 1 YEAR COMMERCIAL

9' Pulley Lift - Octagon Fiberglass Market Umbrella

St. Augustine, Florida * www.southernbreezeof.com * (904) 315-3944

Proudly Made in the USA, Warranty - 7 Year Fabric; 3 Year Frame; 3 Year Finish; 1 Year Base



A. Overall Height: 97"

B. Clearance: 77"

C. Closed Clearance: 41"

Mast: 1.5"

Weight: 18 lbs.



**Finial Color will match selected Frame Finish.*



The pulley system is supported by a woven cord which allows you to open & close the umbrella. Designed with a hook pin to keep the pulley cord out of reach and out of sight.



Free-Standing Umbrella Base with Wheels.

Weight: 100 lbs.
 Available in Brushed Silver, Golden Oak, Heather Willow, Onyx, Alpine White, Desert Bronze, and Carbon.

FEATURES :

- * 1/2" fiberglass ribs & struts allow frame to bend & flex easily in windy conditions.
- * 1.5" diameter center pole with 1/8" aluminum wall thickness provides incredible strength & durability.
- * Stainless steel hardware throughout.
- * 4-layer fabric protection and closed stitching pocket.
- * Permanent and semi-permanent mounting options.
 Free-standing bases available for installation on any surface.

FRAME FINISHES



Platinum

Brushed
Silver

Golden
Oak

Heather
Willow

Onyx

Alpine
White

Desert
Bronze

Carbon

Premium Aluminum Shell Umbrella Bases

St. Augustine, Florida * www.southernbreezeof.com * (904) 315-3944

CONCRETE FILLED PREMIUM ALUMINUM SHELL WITH WHEELS.
SUITABLE FOR BENEATH A TABLE WITH 8" STEM HEIGHT
FREE-STANDING BASE WITH 18" STEM HEIGHT



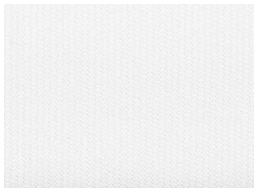
* Available in Onyx, Desert Bronze, Brushed Silver, Golden Oak, Heather Willow, Alpine White, and Carbon

- * IN TABLE USE AND FREE-STANDING USE
- * WEIGHT: 100 LBS.
- * BASE DIAMETER: 24"
- * BASE HEIGHT: 3.5"
- * STEM HEIGHT: 8" (IN TABLE) OR 18" (FREE-STANDING)
- * TOTAL HEIGHT: 11.5" (BASE + 8" STEM) OR 21.5" (BASE + 18" STEM)
- * WARRANTY - 1 YEAR COMMERCIAL

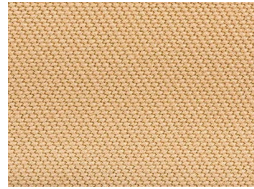
Standard Fabric Colors

9 oz. 100% Marine Grade, Solution Dyed Acrylic

St. Augustine, Florida * www.southernbreezeof.com * (904) 315-3944



White R099



Beige R100



Forest Green R102



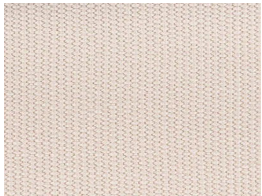
Black R103



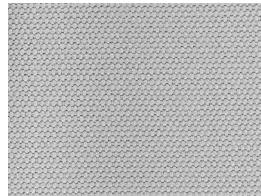
Chestnut R104



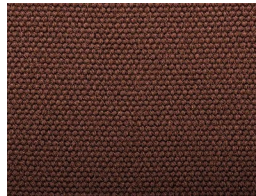
Salmon R105



Linen R126



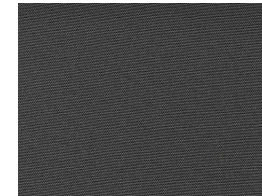
Cadet Grey R138



Brown R156



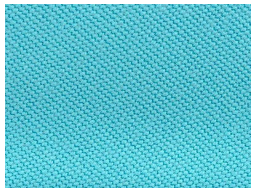
Pistachio R160



Charcoal Grey R164



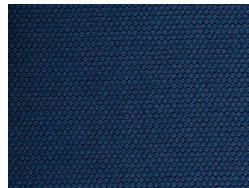
Steel Blue R169



Turquoise R171



Pacific Blue R172



Captain Navy R175



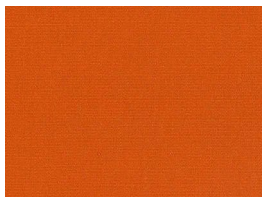
Logo Red R176



Burgundy R177



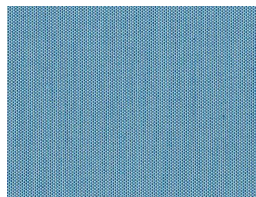
Vermillion R182



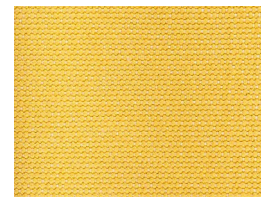
Pumpkin R185



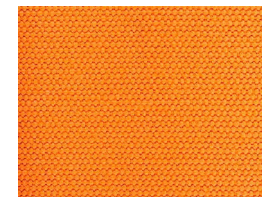
Titanium R196



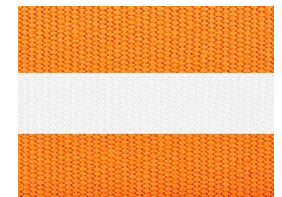
Sapphire R229



Yellow R554



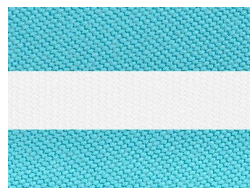
Orange R567



Orange Stripe



Navy Stripe



Turquoise Stripe



Red Stripe



Yellow Stripe



Black Stripe



Pacific Blue Stripe

EXHIBIT 26

POB 88
Russellville, AL 35653

Phone: 866.765.6726
Fax: 267.295.8794

Created Date 4/20/2023

Quote Number 00078396

Prepared By Mari Davis Bullington

Email mmdavis@lcfurn.com

Contact Name Ron Zastrocky

Email rzastrocky@vestapropertyservices.com

Bill To Name Tamaya Beach CDD





Ship To Name Tamaya Beach CDD

Bill To 12788 Meritage Blvd
Jacksonville, FL 32246

Ship To 12788 Meritage Blvd
Jacksonville, FL 32246

Management Vesta Property
Company

Ship via LTL

ProductImage	Product	Product description	Customization Summary	Quantity	Sales Price	Total Price
	UMB75	7.5' Market Umbrella	BONNET FABRIC: NONE CANOPY FABRIC: NONE TIE FABRIC: NONE Umbrella Height: STANDARD 7.5' Umb Frame: Black	12.00	\$331.48	\$3,977.76
	5100LM	50 lbs. Square Steel Umbrella Base with Locking Mechanism, available in frame finishes	Finish: NONE	12.00	\$145.00	\$1,740.00
	UMB9	9' Market Umbrella	BONNET FABRIC: NONE CANOPY FABRIC: NONE TIE FABRIC: NONE Umbrella Height: STANDARD 9' Umb Frame: Black	9.00	\$426.32	\$3,836.88
	10000LM	100# Round Steel Umbrella Base with locking mechanism	Finish: NONE	9.00	\$330.00	\$2,970.00

Subtotal \$12,524.64

Quote acceptance Information

Approved By: _____

Approval Date: _____

Terms and Conditions

*All furniture remains the property of Leisure Creations until the invoice is paid in full.

*The consignee is responsible for unloading and inspection of all deliveries and must note damage on the freight bill. Furniture will not be replaced if the damage is not noted on the freight bill.

*Interest will be charged at a rate of 1.5% per month on all invoices over 30 days.

*Shipping choices F.O.B. origin or F.O.B. destination.

*Returns require a 50% restocking fee plus the freight costs.

Tax	\$939.35
Order Freight	\$1,001.97
Fuel Surcharge	\$125.25
Order Total	\$14,591.21

Quote acceptance Information

Approved By: _____

Approval Date: _____

Terms and Conditions

*All furniture remains the property of Leisure Creations until the invoice is paid in full.

*The consignee is responsible for unloading and inspection of all deliveries and must note damage on the freight bill. Furniture will not be replaced if the damage is not noted on the freight bill.

*Interest will be charged at a rate of 1.5% per month on all invoices over 30 days.

*Shipping choices F.O.B. origin or F.O.B. destination.

*Returns require a 50% restocking fee plus the freight costs.

EXHIBIT 27

Palm Casual

Size and style	Quantity	Unit Price	Total	Warranty Coverage Time	Notes
7.5' Pully & Pin or crank Umbrella	12	\$ 369.00	\$ 4,428.00	1yr frame 5yr fabric	Crank style
9' Pully & Pin or crank Umbrella	6	\$ 399.00	\$ 2,394.00	1yr frame 5yr fabric	Crank style
Base for 7.5' Umbrella	12				Only offer 50lb bases
Free standing Base for 9' Umbrella	6				Only offer 50lb bases
50lb base		\$ 199.00	\$ 3,582.00		Only offer 50lb bases
		Total	\$ 10,404.00		
Cushion RepairRecover Deep Seat Sets, 1 Seat, 1 Back, Re-use existing foam	34	N/A	N/A	N/A	N/A
Recover Ottoman, Re-use existing foam	4	N/A	N/A	N/A	N/A
New Cushions, Deep Seat Sets, 1 Seat, 1 Back, New foam	34	\$ 224.00	\$ 7,616.00	Resew for life	Not deep seat sets
New Cushions, Ottoman, New foam	4	\$ 114.00	\$ 456.00	Resew for life	Not deep seat sets
		Total	\$ 8,072.00		

EXHIBIT 28

Florida Backyard

8270 Arlington Expressway
Jacksonville, FL 32211

904.722.1885
info@flbackyard.com

FLORIDA BACKYARD

ALWAYS IN SEASON ALWAYS IN STYLE

Quote

VALID FOR 30 DAYS

Date	Quote#	Rep
5/17/2023	77877	HOU

Name / Address
Vesta Property Services Ron Zastrocky 12788 Meritage Blvd. Jacksonville, FL 32246

Description	Qty	Price Ea.	Total
7.5' Push Button Tilt Umbrella, Fabric & Frame Color-TBD	12	199.20	2,390.40T
9' Push Button Tilt Umbrella, Fabric & Frame Color- TBD	9	235.20	2,116.80T
Garden 50 Lb Umbrella Base, Frame Color- TBD	12	145.60	1,747.20T
Monaco 1001b Umbrella Base w/ Wheels & Handle, Round Series, Frame Color-TBD	9	308.00	2,772.00T
Laurent Club/Swivel/Chair Section Cushion - Non-welted 2020 Style, Grade D, 8019 w/ Reticulated Foam	32	183.77	5,880.64T
Laurent Ottoman Cushion- Non-welted 2020 Style, Grade D, 8019 w/ Reticulated Foam	4	115.76	463.04T
Delivery/ Installation	1	300.00	300.00
-Fabric: TBD (UMbrellas), 8019 Dupione Deep Sea (Cushions) - Delivery/ Installation scheduled for- TBD (2-4 weeks)			
		Subtotal	\$15,670.08
		Sales Tax (7.5%)	\$1,152.75
		Total	\$16,822.83

EXHIBIT 29

Quote#**3657499 - 1****Date** 24-MAY-2023

Page 1/3

Ship To

BEACH COMMUNITY DEVELOPMENT DISTRICT
12788 MERITAGE BLVD
JACKSONVILLE, DUVAL
FL 32246-0705
United States

Contact :**O:****M:****F:****Email:****Facility ID:****Bill To**

BEACH COMMUNITY DEVELOPMENT DISTRICT
12051 CORPORATE BLVD
ORLANDO, ORANGE
FL 32817-1450
US

Contact :**O:****M:****F:****Email:****Sales Representative****O:****M:****F:****Email:****Life Fitness**

Phone: Main (847) 288-3300
Toll Free (800) 735-3867

Life Fitness
9525 Bryn Mawr Avenue
Rosemont, IL 60018
USA

Line	Item	Qty	Item Number	Unit Price	Unit Discount	Unit Price Selling	Total Price Selling
1	DISCOVER SE3	1	19DT-XWXXA-04R	1,400.00	-582.90	817.10	817.10

Quote#

3657499 - 1

LifeFitness

**HAMMER
STRENGTH**

SCYBEX

Date 24-MAY-2023

INDOOR CYCLING
GROUP

SCIFIT

BRUNSWICK
TABLETS

Page 2/3

PO Number		Subtotal	
Payment Type		List Price	1,400.00
Payment Terms	CC - FULL PMT	Adjustment and Surcharge	-582.90
Freight Terms		Selling Price	817.10
FOB			
Freight/Fuel/Installation			0.00
Tax			TAXES AS APPLICABLE
Total(USD)			817.10

Notes:

This is a draft quote and not a contract - Subject to management approval

Quote#

3657499 - 1

Date 24-MAY-2023

LifeFitness

HAMMER
STRENGTH

SCYBEX

INDOOR CYCLING
GROUP

SCIFIT

BRUNSWICK
BILLIARDS

Page 3/3

ADDITIONAL TERMS OF SALE:

1. By accepting this Quote, Customer agrees (a) to be bound by the terms hereof and Life Fitness' standard Terms and Conditions of Sale found at <https://www.lifefitness.com/en-us/legal/terms-conditions>; and (b) as applicable, to allow the transaction to proceed without a Customer-issued purchase order or other form of purchase agreement as a condition for payment.
2. Any additional or different terms or conditions which appear on Customer's document (including its Purchase Orders) that are inconsistent with the Life Fitness Terms and Conditions of Sale shall be voided and of no effect.
3. Life Fitness RECOMMENDS that all strength training equipment be secured to the floor to prevent tipping, rocking or displacement which might occur in the event of unanticipated use of the equipment. Life Fitness also REQUIRES that certain pieces of strength training equipment be secured to the floor. Please contact our Customer Service Department or your account representative for specific details.
4. All shipments of Products shall be F.O.B., Life Fitness' designated plant, distribution center, or warehouse unless otherwise specified.
5. Life Fitness will issue an invoice corresponding to this Quote upon shipment.
6. Life Fitness may ship partial orders.
7. Orders canceled by Customer within 60 days prior to the requested delivery date based on Section 13 below, or after shipment (or after production starts for "Built-To-Order" products) are subject to a 20% restocking fee.
8. Delays in delivery at Customer's request or due to Customer's failure may result in storage fees.
9. Prices set forth in this Quote are good for 30 days.
10. All invoices and any payments due thereon related to this Quote will be in U.S. Dollars and will reflect Exchange Rate at time of shipment.
11. Payment terms and credit lines are subject to Life Fitness credit approval.
12. Life Fitness reserves the right to limit the use of credit cards. A service fee for credit transactions may apply.
13. Life Fitness reserves the right to adjust the prices contained herein for freight and installation up through sixty (60) days after completion of installation in accordance with corresponding increases in costs imposed by freight carriers (i.e. transportation via truck, train, ship or aircraft) and/or directly related to performing the installation (i.e. delivery, labor, fuel, permits, certifications, redelivery, bolt down service). In addition, where: (i) the parties agree that the requested delivery date shall be more than 4 months after the date of this Quote (even if this Quote is not executed), (ii) due to any delay falling within the Customer's responsibilities, the actual delivery date is made more than 4 months after the date of this Quote, or (iii) the actual delivery date shall be more than 4 months after the date of this Quote (except if the delay was due to the sole fault of Life Fitness), then Life Fitness shall be entitled to increase the agreed prices appropriately if Life Fitness experiences any increase in its costs relating to: raw materials and/or labor costs related to personnel responsible for manufacturing, assembling and/or delivering and installing the products, macroeconomic conditions such as taxes, tariffs or duties, natural disasters, and labor shortages/strikes. This shall be in addition to other remedies available under these terms and conditions.
14. Until all Products are paid for in full, Customer grants to, and Life Fitness shall retain, a security interest in and lien on all Products sold to Customer and all proceeds arising from our sale of the Products by Customer and all discounts, rebates and other funds on Customer's account payable by Life Fitness. Customer authorizes Life Fitness to, at any time and from time to time, file financing statements, continuation statements, and amendments thereto that describe the Collateral, and which contain any other information required pursuant to the UCC for the sufficiency of filing office acceptance of any financing statement, continuation statement, or amendment, and Customer agrees to furnish any such information to Life Fitness promptly upon request. Any such financing statement, continuation statement, or amendment may be signed by Life Fitness on behalf of Customer and may be filed at any time in any jurisdiction. Upon Life Fitness' request, a Customer shall execute such documents that may be necessary or reasonable to protect Life Fitness' security interest.
15. When accepted, this Quote may be processed, fulfilled, and/or invoiced by Life Fitness and/or its affiliated companies, including, but not limited to, Brunswick Billiards, Cybex, SCIFIT or Indoor Cycling Group (ICG), and Customer agrees to make any required payments to the entity that issued the invoice.
16. Life Fitness disclaims all warranties for third party products sold to Customer, except that Life Fitness will, to the extent permissible, pass through to Customer all available warranties and provide all available applicable original manufacturer warranties for third party products. Customer agrees to look solely to the manufacturer or vendor of such products and services for any customer support or warranty claims. The manufacturer's or vendor's terms and conditions, including warranties, are located on their website or upon request to the manufacturer or vendor.
17. For any Subscription Services purchased pursuant to this Quote, Customer agrees (a) to be bound by the terms hereof and Life Fitness' Master Subscription Agreement found at <https://www.lifefitness.com/en-us/legal/subscriptions>; and (b) the subscription period set forth in the invoice ("Subscription Term") shall be non-cancelable during the Subscription Term and will automatically renew for a term equivalent in length to the then expiring Subscription Term at Life Fitness' then current Subscription charges. Either Customer or Life Fitness may elect to terminate any Subscription Services by providing notice in compliance with the Subscription Agreement.
18. Financing options are available through Life Fitness Leasing. For more information, please contact your local sale representative.
19. This Quote may be executed in two (2) or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

ADDITIONAL TERMS OF SALE – CONSUMERS:

20. By accepting this Quote, Customer agrees to be bound by the terms hereof and Life Fitness' standard Terms and Conditions of Sale – Direct To Consumer found at <https://www.lifefitness.com/en-us/legal/terms-conditions>, as may be amended from time to time.
21. **ALL SALES ARE FINAL. NO RETURNS, REFUNDS, OR EXCHANGES EXCEPT AS PROVIDED IN THE TERMS AND CONDITIONS OF SALE – DIRECT TO CONSUMER.**
22. All Items above shall apply except for Items No. 1, 2, 4, 7, 8 and 13.

This is a draft quote and not a contract - Subject to management approval

EXHIBIT 30



June 9, 2023

Beach Community Development District
12051 Corporate Blvd
Orlando, FL 32817

Thank you for your interest in American Capital Financial Services, Inc. Based upon final credit approval, we are pleased to provide you with the following requested lease quotation.

Equipment: Fitness Equipment from Life Fitness

<u>Equipment Cost</u>	<u>Lease Term</u>	<u>Lease Type</u>	<u>Lease Payment</u>	<u>Life Fitness Quote #</u>
\$66,855.28	60 Months	\$1 Buyout	\$1,324.62/mo	3661155-1R
\$64,451.46	60 Months	\$1 Buyout	\$1,276.99/mo	3661158-1R
\$77,723.38	60 Months	\$1 Buyout	\$1,539.95/mo	3661177-1R

Pricing listed above is based upon current market conditions as of 6/9/23. If said conditions change, prior to funding, the payments above may need to be adjusted accordingly.

Leasing is your best option for acquisitions of this nature for the following reasons:

- A) Your out of pocket costs are limited. This way you can retain your cash flow to invest in higher return items such as marketing and personnel.
- B) Leasing/Financing can help you pay for the equipment over its entire useful life, rather than paying for the project out of 1 year's budget.

Regards,

Jason Marquardt
Executive Vice President

American Capital Financial Services
ATTN Jason Marquardt

Phone: 630-512-0066 ext. 118 Fax: 630-512-0070

Lease Price is subject to credit approval and does not include tax or other fees.

By signing this quote you acknowledge to lease the above mentioned equipment at the above term. In the event in which lease documents have been prepared and you decide not to lease, you will be charged a \$500 processing fee.

Quote# 3661155 - 1R

Date 09-JUN-2023

Bill To

BEACH COMMUNITY
DEVELOPMENT DISTRICT
12051 CORPORATE BLVD
ORLANDO, ORANGE
FL 32817-1450
US

Contact:
Cell:
Office:
Email:

Ship To

BEACH COMMUNITY
DEVELOPMENT DISTRICT
12051 CORPORATE BLVD
ORLANDO, ORANGE
FL 32817-1450
United States

Shipment Priority:
Requested Delivery Date:



Page 1/3

SALES REPRESENTATIVE

JEFFREY DIBLER
Cell: 410-236-7753
Office:
Email: Jeffrey.Dibler@lifefitness.com

Life Fitness

Corporate Address:

10601 Belmont Avenue
Franklin Park, IL 60131 USA
Phone: Main (847) 288-3300
Toll Free (800) 735-3867

Remittance Address:

2716 Network Place,
Chicago, IL
60673, USA

ONSITE CONTACT

Cell:
Email:
Facility ID:

Line	Model #	Qty	Unit Price	Unit Discount	Unit Selling Price	TOTAL PRICE
1	INRDSE INTEGRITY D w/SE3HD RECUMBENT BIKE - D Arctic Silver Recumbent Bike Base/SE3HD 16In NT WLAN PROIDIOM/QAM/	2	9,599.00	-3,839.60	5,759.40	11,518.80
2	INT-DSE INTEGRITY D SE3HD TREADMILL MODEL - INT TREAD DLX DISC ARC SIL LOW VT BASE/SE3HD 21In TR WLAN PROIDIOM/QAM/	6	13,999.00	-5,599.60	8,399.40	50,396.40

Quote#

3661155 - 1R

Page 2/3

Date 09-JUN-2023

PO Number		Subtotal	
Payment Type		List Price	103,192.00
Payment Terms	NET 30	Adjustment and Surcharge	-41,276.80
Freight Terms		Selling Price	61,915.20
FOB			
Freight/Fuel/Installation			4,940.08
Tax TAXES AS APPLICABLE			
Total(USD)			66,855.28

Notes:

This is a draft quote and not a contract - Subject to management approval

Quote#

3661155 - 1R

Page 3/3

Date 09-JUN-2023

ADDITIONAL TERMS OF SALE:

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2. Any additional or different terms or conditions which appear on Customer's document (including its Purchase Orders) that are inconsistent with the Life Fitness Terms and Conditions of Sale shall be voided and of no effect.
3. Life Fitness RECOMMENDS that all strength training equipment be secured to the floor to prevent tipping, rocking or displacement which might occur in the event of unanticipated use of the equipment. Life Fitness also REQUIRES that certain pieces of strength training equipment be secured to the floor. Please contact our Customer Service Department or your account representative for specific details.
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6. Life Fitness may ship partial orders.
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12. Life Fitness reserves the right to limit the use of credit cards. A service fee for credit transactions may apply.
13. Life Fitness reserves the right to adjust the prices contained herein for freight and installation up through sixty (60) days after completion of installation in accordance with corresponding increases in costs imposed by freight carriers (i.e. transportation via truck, train, ship or aircraft) and/or directly related to performing the installation (i.e. delivery, labor, fuel, permits, certifications, redelivery, bolt down service). In addition, where: (i) the parties agree that the requested delivery date shall be more than 4 months after the date of this Quote (even if this Quote is not executed), (ii) due to any delay falling within the Customer's responsibilities, the actual delivery date is made more than 4 months after the date of this Quote, or (iii) the actual delivery date shall be more than 4 months after the date of this Quote (except if the delay was due to the sole fault of Life Fitness), then Life Fitness shall be entitled to increase the agreed prices appropriately if Life Fitness experiences any increase in its costs relating to: raw materials and/or labor costs related to personnel responsible for manufacturing, assembling and/or delivering and installing the products, macroeconomic conditions such as taxes, tariffs or duties, natural disasters, and labor shortages/strikes. This shall be in addition to other remedies available under these terms and conditions.
14. Until all Products are paid for in full, Customer grants to, and Life Fitness shall retain, a security interest in and lien on all Products sold to Customer and all proceeds arising from our sale of the Products by Customer and all discounts, rebates and other funds on Customer's account payable by Life Fitness. Customer authorizes Life Fitness to, at any time and from time to time, file financing statements, continuation statements, and amendments thereto that describe the Collateral, and which contain any other information required pursuant to the UCC for the sufficiency of filing office acceptance of any financing statement, continuation statement, or amendment, and Customer agrees to furnish any such information to Life Fitness promptly upon request. Any such financing statement, continuation statement, or amendment may be signed by Life Fitness on behalf of Customer and may be filed at any time in any jurisdiction. Upon Life Fitness' request, a Customer shall execute such documents that may be necessary or reasonable to protect Life Fitness' security interest.
15. When accepted, this Quote may be processed, fulfilled, and/or invoiced by Life Fitness and/or its affiliated companies, including, but not limited to, Brunswick Billiards, Cybex, SCIFIT or Indoor Cycling Group (ICG), and Customer agrees to make any required payments to the entity that issued the invoice.
16. Life Fitness disclaims all warranties for third party products sold to Customer, except that Life Fitness will, to the extent permissible, pass through to Customer all available warranties and provide all available applicable original manufacturer warranties for third party products. Customer agrees to look solely to the manufacturer or vendor of such products and services for any customer support or warranty claims. The manufacturer's or vendor's terms and conditions, including warranties, are located on their website or upon request to the manufacturer or vendor.
17. For any Subscription Services purchased pursuant to this Quote, Customer agrees (a) to be bound by the terms hereof and Life Fitness' Master Subscription Agreement found at <https://www.lifefitness.com/en-us/legal/subscriptions>; and (b) the subscription period set forth in the invoice ("Subscription Term") shall be non-cancelable during the Subscription Term and will automatically renew for a term equivalent in length to the then expiring Subscription Term at Life Fitness' then current Subscription charges. Either Customer or Life Fitness may elect to terminate any Subscription Services by providing notice in compliance with the Subscription Agreement.
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22. All Items above shall apply except for Items No. 1, 2, 4, 7, 8 and 13.

This is a draft quote and not a contract - Subject to management approval

Quote# 3661158 - 1R

Date 09-JUN-2023

Bill To

BEACH COMMUNITY
DEVELOPMENT DISTRICT
12051 CORPORATE BLVD
ORLANDO, ORANGE
FL 32817-1450
US

Contact:
Cell:
Office:
Email:

Ship To

BEACH COMMUNITY
DEVELOPMENT DISTRICT
12051 CORPORATE BLVD
ORLANDO, ORANGE
FL 32817-1450
United States

Contact:
Cell:
Office:
Email:

Shipment Priority:
Requested Delivery Date:



Page 1/3

SALES REPRESENTATIVE

JEFFREY DIBLER
Cell: 410-236-7753
Office:
Email: Jeffrey.Dibler@lifefitness.com

Life Fitness

Corporate Address:

10601 Belmont Avenue
Franklin Park, IL 60131 USA
Phone: Main (847) 288-3300
Toll Free (800) 735-3867

Remittance Address:

2716 Network Place,
Chicago, IL
60673, USA

ONSITE CONTACT

Cell:
Email:
Facility ID:

Line	Model #	Qty	Unit Price	Unit Discount	Unit Selling Price	TOTAL PRICE
1	INXDSE INTEGRITY D w/SE3HD CROSS- TRAINER - D Arctic Silver Cross- Trainer Base/SE3HD 16In NT WLAN PROIDIOM/QAM/	2	11,999.00	-4,799.60	7,199.40	14,398.80
2	INRDSE INTEGRITY D w/SE3HD RECUMBENT BIKE - D Arctic Silver Recumbent Bike Base/SE3HD 16In NT WLAN PROIDIOM/QAM/	2	9,599.00	-3,839.60	5,759.40	11,518.80
3	INT-DSE INTEGRITY D SE3HD TREADMILL MODEL - INT TREAD DLX DISC ARC SIL LOW VT BASE/SE3HD 21In TR WLAN PROIDIOM/QAM/	4	13,999.00	-5,599.60	8,399.40	33,597.60

Quote#

3661158 - 1R

Date 09-JUN-2023

PO Number		Subtotal	
Payment Type		List Price	99,192.00
Payment Terms	NET 30	Adjustment and Surcharge	-39,676.80
Freight Terms		Selling Price	59,515.20
FOB			
Freight/Fuel/Installation			4,936.26
		Tax	TAXES AS APPLICABLE
Total(USD)			64,451.46

Notes:

This is a draft quote and not a contract - Subject to management approval

Quote#

3661158 - 1R

Page 3/3

Date 09-JUN-2023

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2. Any additional or different terms or conditions which appear on Customer's document (including its Purchase Orders) that are inconsistent with the Life Fitness Terms and Conditions of Sale shall be voided and of no effect.
3. Life Fitness RECOMMENDS that all strength training equipment be secured to the floor to prevent tipping, rocking or displacement which might occur in the event of unanticipated use of the equipment. Life Fitness also REQUIRES that certain pieces of strength training equipment be secured to the floor. Please contact our Customer Service Department or your account representative for specific details.
4. All shipments of Products shall be F.O.B., Life Fitness' designated plant, distribution center, or warehouse unless otherwise specified.
5. Life Fitness will issue an invoice corresponding to this Quote upon shipment.
6. Life Fitness may ship partial orders.
7. Orders canceled by Customer within 60 days prior to the requested delivery date based on Section 13 below, or after shipment (or after production starts for "Built-To-Order" products) are subject to a 20% restocking fee.
8. Delays in delivery at Customer's request or due to Customer's failure may result in storage fees.
9. Prices set forth in this Quote are good for 30 days.
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11. Payment terms and credit lines are subject to Life Fitness credit approval.
12. Life Fitness reserves the right to limit the use of credit cards. A service fee for credit transactions may apply.
13. Life Fitness reserves the right to adjust the prices contained herein for freight and installation up through sixty (60) days after completion of installation in accordance with corresponding increases in costs imposed by freight carriers (i.e. transportation via truck, train, ship or aircraft) and/or directly related to performing the installation (i.e. delivery, labor, fuel, permits, certifications, redelivery, bolt down service). In addition, where: (i) the parties agree that the requested delivery date shall be more than 4 months after the date of this Quote (even if this Quote is not executed), (ii) due to any delay falling within the Customer's responsibilities, the actual delivery date is made more than 4 months after the date of this Quote, or (iii) the actual delivery date shall be more than 4 months after the date of this Quote (except if the delay was due to the sole fault of Life Fitness), then Life Fitness shall be entitled to increase the agreed prices appropriately if Life Fitness experiences any increase in its costs relating to: raw materials and/or labor costs related to personnel responsible for manufacturing, assembling and/or delivering and installing the products, macroeconomic conditions such as taxes, tariffs or duties, natural disasters, and labor shortages/strikes. This shall be in addition to other remedies available under these terms and conditions.
14. Until all Products are paid for in full, Customer grants to, and Life Fitness shall retain, a security interest in and lien on all Products sold to Customer and all proceeds arising from our sale of the Products by Customer and all discounts, rebates and other funds on Customer's account payable by Life Fitness. Customer authorizes Life Fitness to, at any time and from time to time, file financing statements, continuation statements, and amendments thereto that describe the Collateral, and which contain any other information required pursuant to the UCC for the sufficiency of filing office acceptance of any financing statement, continuation statement, or amendment, and Customer agrees to furnish any such information to Life Fitness promptly upon request. Any such financing statement, continuation statement, or amendment may be signed by Life Fitness on behalf of Customer and may be filed at any time in any jurisdiction. Upon Life Fitness' request, a Customer shall execute such documents that may be necessary or reasonable to protect Life Fitness' security interest.
15. When accepted, this Quote may be processed, fulfilled, and/or invoiced by Life Fitness and/or its affiliated companies, including, but not limited to, Brunswick Billiards, Cybex, SCIFIT or Indoor Cycling Group (ICG), and Customer agrees to make any required payments to the entity that issued the invoice.
16. Life Fitness disclaims all warranties for third party products sold to Customer, except that Life Fitness will, to the extent permissible, pass through to Customer all available warranties and provide all available applicable original manufacturer warranties for third party products. Customer agrees to look solely to the manufacturer or vendor of such products and services for any customer support or warranty claims. The manufacturer's or vendor's terms and conditions, including warranties, are located on their website or upon request to the manufacturer or vendor.
17. For any Subscription Services purchased pursuant to this Quote, Customer agrees (a) to be bound by the terms hereof and Life Fitness' Master Subscription Agreement found at <https://www.lifefitness.com/en-us/legal/subscriptions>; and (b) the subscription period set forth in the invoice ("Subscription Term") shall be non-cancelable during the Subscription Term and will automatically renew for a term equivalent in length to the then expiring Subscription Term at Life Fitness' then current Subscription charges. Either Customer or Life Fitness may elect to terminate any Subscription Services by providing notice in compliance with the Subscription Agreement.
18. Financing options are available through Life Fitness Leasing. For more information, please contact your local sale representative.
19. This Quote may be executed in two (2) or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

ADDITIONAL TERMS OF SALE – CONSUMERS:

20. By accepting this Quote, Customer agrees to be bound by the terms hereof and Life Fitness' standard Terms and Conditions of Sale – Direct To Consumer found at <https://www.lifefitness.com/en-us/legal/terms-conditions>, as may be amended from time to time.
21. **ALL SALES ARE FINAL.** NO RETURNS, REFUNDS, OR EXCHANGES EXCEPT AS PROVIDED IN THE TERMS AND CONDITIONS OF SALE – DIRECT TO CONSUMER.
22. All Items above shall apply except for Items No. 1, 2, 4, 7, 8 and 13.

This is a draft quote and not a contract - Subject to management approval

Quote# 3661177 - 1R

Date 09-JUN-2023

Bill To

BEACH COMMUNITY
DEVELOPMENT DISTRICT
12051 CORPORATE BLVD
ORLANDO, ORANGE
FL 32817-1450
US

Contact:
Cell:
Office:
Email:

Ship To

BEACH COMMUNITY
DEVELOPMENT DISTRICT
12051 CORPORATE BLVD
ORLANDO, ORANGE
FL 32817-1450
United States

Contact:
Cell:
Office:
Email:

Shipment Priority:
Requested Delivery Date:



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SALES REPRESENTATIVE

JEFFREY DIBLER
Cell: 410-236-7753
Office:
Email: Jeffrey.Dibler@lifefitness.com

Life Fitness

Corporate Address:

10601 Belmont Avenue
Franklin Park, IL 60131 USA
Phone: Main (847) 288-3300
Toll Free (800) 735-3867

Remittance Address:

2716 Network Place,
Chicago, IL
60673, USA

ONSITE CONTACT

Cell:
Email:
Facility ID:

Line	Model #	Qty	Unit Price	Unit Discount	Unit Selling Price	TOTAL PRICE
1	INPM LIFE FITNESS POWERMILL w/SL - Life Fitness PowerMill Climber Base/Black Onyx Int Handlebar Kit PowerMill/SL POWERMILL LED CONSOLE ENGLISH IMPERIAL/	1	11,799.00	-4,719.60	7,079.40	7,079.40
2	ASPX-SL ASPIRE CROSS-TRAINER SL MODEL - ASPIRE CROSS TRAINER SL CHARCOAL BASE/SL BIKE/CT LED CONSOLE ENGLISH IMPERIAL	5	6,999.00	-2,799.60	4,199.40	20,997.00
3	ASPR-SL ASPIRE RECUMBENT BIKE SL MODEL - ASPIRE RECUMBENT SL CHARCOAL BASE/SL BIKE/CT LED CONSOLE ENGLISH IMPERIAL	2	4,599.00	-1,839.60	2,759.40	5,518.80
4	ASPT-SL ASPIRE TREADMILL SL MODEL - ASPIRE TREAD SL CHARCOAL LOW VT BASE/SL TREAD LED CONSOLE ENGLISH IMPERIAL/Line Cord Tread Domestic Low Voltage	6	8,999.00	-3,599.60	5,399.40	32,396.40
5	ASPC-SL ASPIRE UPRIGHT BIKE SL MODEL - ASPIRE UPRIGHT BIKE SL CHARCOAL BASE/SL BIKE/CT LED CONSOLE ENGLISH IMPERIAL	1	3,999.00	-1,599.60	2,399.40	2,399.40

Quote# 3661177 - 1R

Date 09-JUN-2023

PO Number		Subtotal	
Payment Type		List Price	113,985.00
Payment Terms	NET 30	Adjustment and Surcharge	-45,594.00
Freight Terms		Selling Price	68,391.00
FOB			
Freight/Fuel/Installation			9,332.38
Tax TAXES AS APPLICABLE			
Total(USD)			77,723.38

Notes:

This is a draft quote and not a contract - Subject to management approval

Quote#

3661177 - 1R

Page 3/3

Date 09-JUN-2023

ADDITIONAL TERMS OF SALE:

1. By accepting this Quote, Customer agrees (a) to be bound by the terms hereof and Life Fitness' standard Terms and Conditions of Sale found at <https://www.lifefitness.com/en-us/legal/terms-conditions>; and (b) as applicable, to allow the transaction to proceed without a Customer-issued purchase order or other form of purchase agreement as a condition for payment.
2. Any additional or different terms or conditions which appear on Customer's document (including its Purchase Orders) that are inconsistent with the Life Fitness Terms and Conditions of Sale shall be voided and of no effect.
3. Life Fitness RECOMMENDS that all strength training equipment be secured to the floor to prevent tipping, rocking or displacement which might occur in the event of unanticipated use of the equipment. Life Fitness also REQUIRES that certain pieces of strength training equipment be secured to the floor. Please contact our Customer Service Department or your account representative for specific details.
4. All shipments of Products shall be F.O.B., Life Fitness' designated plant, distribution center, or warehouse unless otherwise specified.
5. Life Fitness will issue an invoice corresponding to this Quote upon shipment.
6. Life Fitness may ship partial orders.
7. Orders canceled by Customer within 60 days prior to the requested delivery date based on Section 13 below, or after shipment (or after production starts for "Built-To-Order" products) are subject to a 20% restocking fee.
8. Delays in delivery at Customer's request or due to Customer's failure may result in storage fees.
9. Prices set forth in this Quote are good for 30 days.
10. All invoices and any payments due thereon related to this Quote will be in U.S. Dollars and will reflect Exchange Rate at time of shipment.
11. Payment terms and credit lines are subject to Life Fitness credit approval.
12. Life Fitness reserves the right to limit the use of credit cards. A service fee for credit transactions may apply.
13. Life Fitness reserves the right to adjust the prices contained herein for freight and installation up through sixty (60) days after completion of installation in accordance with corresponding increases in costs imposed by freight carriers (i.e. transportation via truck, train, ship or aircraft) and/or directly related to performing the installation (i.e. delivery, labor, fuel, permits, certifications, redelivery, bolt down service). In addition, where: (i) the parties agree that the requested delivery date shall be more than 4 months after the date of this Quote (even if this Quote is not executed), (ii) due to any delay falling within the Customer's responsibilities, the actual delivery date is made more than 4 months after the date of this Quote, or (iii) the actual delivery date shall be more than 4 months after the date of this Quote (except if the delay was due to the sole fault of Life Fitness), then Life Fitness shall be entitled to increase the agreed prices appropriately if Life Fitness experiences any increase in its costs relating to: raw materials and/or labor costs related to personnel responsible for manufacturing, assembling and/or delivering and installing the products, macroeconomic conditions such as taxes, tariffs or duties, natural disasters, and labor shortages/strikes. This shall be in addition to other remedies available under these terms and conditions.
14. Until all Products are paid for in full, Customer grants to, and Life Fitness shall retain, a security interest in and lien on all Products sold to Customer and all proceeds arising from our sale of the Products by Customer and all discounts, rebates and other funds on Customer's account payable by Life Fitness. Customer authorizes Life Fitness to, at any time and from time to time, file financing statements, continuation statements, and amendments thereto that describe the Collateral, and which contain any other information required pursuant to the UCC for the sufficiency of filing office acceptance of any financing statement, continuation statement, or amendment, and Customer agrees to furnish any such information to Life Fitness promptly upon request. Any such financing statement, continuation statement, or amendment may be signed by Life Fitness on behalf of Customer and may be filed at any time in any jurisdiction. Upon Life Fitness' request, a Customer shall execute such documents that may be necessary or reasonable to protect Life Fitness' security interest.
15. When accepted, this Quote may be processed, fulfilled, and/or invoiced by Life Fitness and/or its affiliated companies, including, but not limited to, Brunswick Billiards, Cybex, SCIFIT or Indoor Cycling Group (ICG), and Customer agrees to make any required payments to the entity that issued the invoice.
16. Life Fitness disclaims all warranties for third party products sold to Customer, except that Life Fitness will, to the extent permissible, pass through to Customer all available warranties and provide all available applicable original manufacturer warranties for third party products. Customer agrees to look solely to the manufacturer or vendor of such products and services for any customer support or warranty claims. The manufacturer's or vendor's terms and conditions, including warranties, are located on their website or upon request to the manufacturer or vendor.
17. For any Subscription Services purchased pursuant to this Quote, Customer agrees (a) to be bound by the terms hereof and Life Fitness' Master Subscription Agreement found at <https://www.lifefitness.com/en-us/legal/subscriptions>; and (b) the subscription period set forth in the invoice ("Subscription Term") shall be non-cancelable during the Subscription Term and will automatically renew for a term equivalent in length to the then expiring Subscription Term at Life Fitness' then current Subscription charges. Either Customer or Life Fitness may elect to terminate any Subscription Services by providing notice in compliance with the Subscription Agreement.
18. Financing options are available through Life Fitness Leasing. For more information, please contact your local sale representative.
19. This Quote may be executed in two (2) or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

ADDITIONAL TERMS OF SALE – CONSUMERS:

20. By accepting this Quote, Customer agrees to be bound by the terms hereof and Life Fitness' standard Terms and Conditions of Sale – Direct To Consumer found at <https://www.lifefitness.com/en-us/legal/terms-conditions>, as may be amended from time to time.
21. **ALL SALES ARE FINAL.** NO RETURNS, REFUNDS, OR EXCHANGES EXCEPT AS PROVIDED IN THE TERMS AND CONDITIONS OF SALE – DIRECT TO CONSUMER.
22. All Items above shall apply except for Items No. 1, 2, 4, 7, 8 and 13.

This is a draft quote and not a contract - Subject to management approval

EXHIBIT 31

MUNICIPAL ASSET MANAGEMENT, INC.
"LEASING TO STATE AND LOCAL GOVERNMENTS"

LEASE PROPOSAL

Marco Ramazio
561-213-2858

DATE: 7/12/2023

LESSEE: Tamaya CDD

REQUESTED BY: Commercial Fitness Products / Mark Smilek

STRUCTURE: Tax Exempt Lease Purchase Agreement

LEASE TYPE: Lessee will be responsible for Insurance, maintenance and all taxes.

EQUIPMENT: Fitness Equipment

EQUIPMENT COST: \$70,386.00

LESSOR FEES: Included

DOCUMENT FEES: Included

FINANCE TERMS: 60 month term payments in arrears

PAYMENT AMOUNT: \$1,428.55

This is a proposal only and is not a commitment to finance. This proposal is subject to credit review and approval and proper execution of mutually acceptable documentation.

This transaction must be credit approved, lease documents properly executed and returned to Lessor and the transaction funded by Lessor within 30 days from the date stated above, or Lessor reserves the right to adjust and determine a new interest rate, rate factor and payment amount.

MUNICIPAL ASSET MANAGEMENT, INC.

25288 FOOTHILLS DRIVE NORTH
GOLDEN, CO 80401

CREDIT APPLICATION

Contact: **Marco Ramazio**

Email back to: **marcoramazio@gmail.com**

Phone: **561-213-2858**

Legal Business Name:		Federal Tax ID #:			
Equipment/Business Address:		City:	County:	State:	Zip:
Signor:		Title:	Email:		
Phone:		Fax:	Year municipal entity was established:		
Total Cost of Equipment:		From what fund:			
Down payment:		Trade In:			
Other:					
Amount to finance:		Term requested (years): -----1-----2-----3-----4-----5			
Payment amount quoted:		Payment due: -----Advance-----Arrears			
Payments: -----Monthly-----Semi-Annual-----Quarterly-----Annual					
Equipment Description (please attach brochure and vendor information, if available)					
New equipment:	Yes	No	If used, please list age of equipment or manufacture date:		
Refurbished:	Yes	No	Year:	Replacement:	Yes No Year purchased:
If not a replacement, why is the equipment needed:					
Age of current equipment:		Buyout included:	Yes	No	Amount of buyout being financed:
Soft costs financed:	Yes	No	Amount of soft costs included:		Software %: Hardware %:
Describe the essential use of the equipment purchased:					
Physical location of equipment after delivery:					
Approximate delivery date:		Has the Lessee ever defaulted or non-appropriated on a lease or bond:			Yes No
What fund will the rental payment be made from (please specify):		General		Special	
Will the Lessee issue in excess of \$10,000,000 in total tax-exempt debt in the current calendar year:				Yes	No

Please attach a copy of the last year audited financials with this application

Completed By:

Signature

Print Name & Title

EXHIBIT 32

Xcel Fitness Products LLC
2225 Carib Circle
West Palm Beach, FL 33410 US
561-714-4735
mark@xcelfitnessproducts.com



Estimate

ADDRESS

Jeffrey Dibler
Beach Community
Development District
2950 Danube Court
Jacksonville, FL 32246

SHIP TO

Jeffrey Dibler
Beach Community
Development District

ESTIMATE # 2401

DATE 06/20/2023

MODEL	DESCRIPTION	QTY	RATE	AMOUNT
Peloton Spin Cycle	Peloton/ Precor Spin Cycle	1	2,395.00	2,395.00
Peloton Bike Mat	Peloton Bike Mat	1	100.00	100.00
Peloton Subscription 1 Year	Annual Subscription Peloton 1 Year	1	528.00	528.00
MISC Delivery and Install	Delivery, Install and Debris Removal of all Equipment	1	300.00	300.00
MISC Freight	Shipping of Products from the manufacturer	1	250.00	250.00

Orders require a 50% deposit for placement and balance upon shipping. Net 30 terms may be requested and are subject to credit approval. Signing this proposal is deemed an express acceptance of the terms and conditions. No refund after 30 days and refunds within 30 days are subject to restocking fees.

Please note that Xcel Fitness Products makes no expressed nor implied warranties. Warranties, if any, are provided only by the manufacturer of the product.

Manufacturers recommend that some strength equipment be bolted to the floor for safety. Please review your owners manual regarding manufacturers recommendations for properly securing your equipment.

*** Items not able to be delivered after 30 days from receipt will incur storage fees.

SUBTOTAL	3,573.00
TAX	0.00
TOTAL	\$3,573.00

Accepted By

Accepted Date



The Peloton Bike for Commercial Facilities

Bring the immersive cardio experience that's like no other to your exercisers with the Peloton Bike, equipped with features for use in commercial fitness settings.

Our commercial subscription opens the door for unlimited riders to experience the popular expert-led classes for free without their own Peloton subscription.

Riders can access live or on-demand classes that offer a variety of music genres, ability levels, class types and lengths, or step off the Bike and try yoga, strength training or stretching. With options like Just Ride, Scenic Rides and the new Peloton Lanebreak™, a gamified workout experience, there's simply more to do on or off a Peloton Bike.

The Peloton Bike transports each rider to the center of a studio class with a 21.5" HD touchscreen, compatible with standard or Bluetooth® headphones. The belt drive and magnetic resistance keep it whisper-quiet while in use, and after 3 minutes of inactivity, the rider's account will be logged out.

Our 3-year commercial warranty covers your investment for 2 years beyond Peloton's standard consumer warranty.



Peloton Bikes for commercial settings come with convenient dual-sided pedals for athletic shoes or SPD® compatible bike shoes (not shown here).



Features

MULTI-USER COMMERCIAL SOFTWARE

Our commercial software allows Peloton Members and non-Members to have their own profile and enjoy unlimited rides.

3-YEAR COMMERCIAL WARRANTY

Our commercial warranty covers your investment for two years beyond Peloton's consumer warranty.

DUAL-SIDED PEDALS

Our convenient design accommodates athletic shoes or SPD-compatible bike shoes.

PAIR OF 2-LB WEIGHTS

Included in all orders, these dumbbells enable a full-body workout.

BIKE MAT

Protect your commercial flooring and conceal the power cord.

DEDICATED COMMERCIAL SUPPORT

We've provided highly-rated service to commercial customers for over 40 years.

Network Requirements

The Peloton Bike will work on a wireless connection, but a wired connection is recommended. If using a wireless connection, place the Bike as close as possible to a WiFi access point. The touchscreen supports both 2.4Ghz and 5Ghz frequencies over WiFi. Where proximity allows, we recommend utilizing the less-congested 5Ghz WiFi band.

NETWORK PARAMETER	Recommended Requirements	Intermediate Requirements	Minimum Requirements
PHYSICAL CONNECTION	Wired connection	WiFi with WPA2 5Ghz band	WiFi with WPA2 2.4Ghz band
DOWNLOAD SPEED UPLOAD SPEED	>10 Mbit/s >1 Mbit/s	>10 Mbit/s >1 Mbit/s	>5 Mbit/s >512 Kbit/s
FIREWALL	All outbound traffic is allowed No Captive Portal No URL Filtering Direct Internet Access (No Proxy)		
IP ADDRESS ASSIGNMENT	Static DHCP	Dynamic DHCP	Dynamic DHCP

Specifications

Construction

FRAME :	Welded carbon steel frame ED & Powder coated
RESISTANCE :	Magnetic
DRIVE :	Poly V® belt drive
PEDALS :	Dual-sided with toe cage and SPD® compatible clips
WARRANTY :	3-year commercial warranty For more details, please visit commercial.onepeloton.com/warranty

Technology

SCREEN :	21.5" (55 cm) Full HD Multitouch
CAMERA :	5 megapixel front-facing camera
SOUND :	Supports standard headphones Compatible with Bluetooth® headphones
NETWORK REQUIREMENTS :	Wired (preferred) Wireless (WiFi with WPA2; 2.4Ghz or 5Ghz band)
CONNECTIVITY :	WiFi 802.11 a/b/g/n/ac ANT+ wireless Bluetooth® 4.0 100 Mbps ethernet
DOWNLOAD/UPLOAD SPEEDS :	Download: >10 Mbit/s Upload: >1 Mbit/s
POWER REQUIREMENTS :	100 V to 240 V, 50 Hz to 60 Hz, 1.2 A Max

Measurements

DIMENSIONS :	59 L x 53 H x 23 W in (150 L x 135 H x 58 W cm)
WEIGHT :	Frame: 125 lb (57 kg) Screen: 10 lb (5 kg)
MAX RIDER WEIGHT :	297 lb (135 kg)

EXHIBIT 33

From: Andres Jimenez <ajimenez@egisadvisors.com>
Sent: Sunday, May 21, 2023 9:22 PM
To: David C. McInnes <dmcinnes@vestapropertyservices.com>
Subject: FW: Beach CDD--Indemnity Question

Hi David:

There are two main issues that I see with this agreement. The first one is that both the City of Jacksonville as well as Beach CDD enjoy sovereign immunity protection under 768.28. Neither the City nor the CDD should enter into a contract that requires one governmental entity to indemnify or insure the another public entity for claims arising out of the other entity's negligence ([see Advisory Legal Opinion AGO 2000-22](#)). The current agreement requires the CDD to indemnify and defend the City against any claim, including claims arising out of the city's negligent acts or omissions.

The second issue is that the CDD's policy excludes coverage for Law Enforcement liability, so if a traffic stop leads to a claim against the City or CDD (unlawful arrest, illegal search, violation of civil rights, wrongful death, etc) the CDD would not have coverage for that loss. It will extremely difficult and expensive for the District to procure a law enforcement liability policy. The District is a single purpose governmental entity and law enforcement is not a exposure that most Districts have (none of the 850+ Districts in our program have this coverage). This issue could be addressed in the agreement between the District and the Sherriff's department. I believe that the Jacksonville Sheriff's office is a joint City / County law enforcement agency, so both the city and county should carry Law Enforcement Liability coverage.

Please let me know if you have any other questions or would like to have a call to discuss this further.

Thanks,

Andy

Andy Jiménez AIC AIS
SVP, Risk and Trust Operations
Egis Insurance & Risk Advisors
Direct: (321) 323.0042
Mobile:(321) 262.5925
Email: AJimenez@egisadvisors.com



Associate Member of the Year Award Winner Florida Association of Special Districts (FASD)
Preferred Partner of the Year Award Winner Florida Consortium of Public Charter Schools (FCPCS)

AGREEMENT REGARDING TRAFFIC CONTROL JURISDICTION

(Pablo Creek Reserve)

THIS AGREEMENT REGARDING TRAFFIC CONTROL JURISDICTION

("Agreement"), is made and entered into as of the ___ day of _____, 2023, by and between **BEACH COMMUNITY DEVELOPMENT DISTRICT**, a special district created pursuant to Chapter 190, F.S. ("Beach CDD"), whose mailing address is 250 International Parkway, Suite 208, Lake Mary, FL 32746 and the **CITY OF JACKSONVILLE, FLORIDA**, a municipal corporation and a political subdivision of the State of Florida ("City"), whose mailing address is 117 W. Duval Street, Suite 480, Jacksonville, Florida 32202.

WITNESSETH:

WHEREAS, this Agreement provides for municipal traffic control jurisdiction by the Jacksonville Sheriff's Office over the limited access roads located within the boundaries of the Beach CDD; and

WHEREAS, this Agreement is entered into with the consent of the Duval County Sheriff (the "Sheriff") and the Association, and ratified by the Jacksonville City Council; and

NOW THEREFORE, for and in consideration of the mutual benefits each to flow to the other, it is hereby agreed that:

1. The provisions of Chapter 316, Florida Statutes, the State Uniform Traffic Control statutes, shall apply to all vehicular traffic on the roads within the boundaries of the Beach CDD.
2. The Jacksonville Sheriff's Office deputies shall have the same authority to control traffic on roads within the Beach CDD as on the City's streets and highways.
3. The Beach CDD shall pay the City the actual amount of any costs incurred by the City for services requested and subsequently provided by the City which exceed the ordinary level of traffic control service.
4. The Beach CDD shall hold harmless, indemnify and defend the City, its elected officials, officers, employees and agents against any claim, action, loss, damage, injury, liability, cost and expense of whatsoever kind or nature (including, but not by way of limitation, attorneys fees, expert witness fees, and court costs) arising out of injury (whether mental or corporeal) to persons, including death or damage to or destruction of property, arising out of or incidental to the performance by the City under this Agreement, whether caused by the negligent acts or omissions of the City, its elected officials, officers, employees and agents, or otherwise.
5. The exercise of traffic control jurisdiction provided for by this Agreement shall be in addition to jurisdictional authority presently exercised by the City under law, and nothing in this Agreement shall be construed to limit or remove any such jurisdictional authority.
6. Pursuant to §316.006(3)(b)2, Florida Statutes, which provides that "No such agreement shall take effect prior to October 1, the beginning of the county fiscal year, unless this

requirement is waived in writing by the sheriff', the Sheriff has consented that this Agreement shall become effective immediately upon execution by all parties hereto, which consent is evidenced by the Consent attached hereto as Exhibit "A" and by this reference is made a part hereof.

7. This Agreement may be canceled at any time by act of the Council for the City of Jacksonville or by either party upon giving thirty (30) days advance written notice to the other party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date set forth above.

"CITY"

CITY OF JACKSONVILLE, a municipal corporation and a political subdivision of the State of Florida.

ATTEST:

By: _____
Name: Jim McCain
Its: Corporation Secretary

By: _____
Name: Lenny Curry
Its: Mayor

Address: 117 W. Duval Street, Ste. 480
Jacksonville, Florida 32202

"Beach CDD"

BEACH COMMUNITY DEVELOPMENT DISTRICT, a special district created pursuant to Chapter 190, F.S.

ATTEST:

By: _____
Name: _____
Its: _____

By: _____
Name: _____
Its: _____

Address: c/o Vesta District Services
250 International Pkwy.,
Ste. 208
Lake Mary, FL 32746

STATE OF FLORIDA
COUNTY OF DUVAL

The foregoing instrument was acknowledged before me this ____ day of _____, 2023, by _____, the _____ of BEACH COMMUNITY DEVELOPMENT DISTRICT. He/She (check one) ☐ is personally known to me

or ☐ has produced a valid driver's license as identification.

NOTARY PUBLIC, State of Florida

Name: _____

My Commission Expires: _____

My Commission Number: _____

STATE OF FLORIDA
COUNTY OF DUVAL

The foregoing instrument was acknowledged before me this ____ day of _____, 2023, by _____ for Lenny Curry, the Mayor, and attested by Jim McCain, the Corporation Secretary, of the City of Jacksonville, a municipal corporation and a political subdivision of the State of Florida, on behalf of the aforesaid municipal corporation. He (check one) ☐ is personally known to me or ☐ has produced a valid driver's license as identification.

NOTARY PUBLIC, State of Florida

Name: _____

My Commission Expires: _____

My Commission Number: _____

Approved as to form:

By: _____

Name: Rita M. Mairs

Its: Assistant General Counsel

EXHIBIT 34



Big Z Pool Service, LLC
172 Stokes Landing Rd
Saint Augustine, FL 32095
office@bigzpoolservice.com
bigzpoolservice.com

Estimate 3838

ADDRESS Tamaya Beach CDD 12788 Mertiage Blvd Jacksonville, FL 32246	DATE 07/13/2023	TOTAL \$1,980.00	EXPIRATION DATE 08/13/2023

PRODUCT/SERVICE	QTY	RATE	AMOUNT
RE: Black Algae Scrub family pool			
Job Material:Services Black Algae Treatment Treatment Details: To close the pools, dive and scrub the black algae, then we will then super shock the pool. Note: the pool will need to be closed that day until the following day, projected 24 hours. Chemicals must be tested before opening for patron use to assure the levels are safe for swimming.	1	1,980.00	1,980.00

TOTAL	\$1,980.00
--------------	-------------------

THANK YOU.

Accepted By

Accepted Date

If you have any questions please give us a call at 904-868-4660!

Zach Sullivan

Big Z Pool Service, LLC

Licensed & Insured CPC#1459355



Big Z Pool Service, LLC
172 Stokes Landing Rd
Saint Augustine, FL 32095
office@bigzpoolservice.com
bigzpoolservice.com

Estimate 3837

ADDRESS Tamaya Beach CDD 12788 Mertiage Blvd Jacksonville, FL 32246	DATE 07/13/2023	TOTAL \$1,780.00	EXPIRATION DATE 08/13/2023

PRODUCT/SERVICE	QTY	RATE	AMOUNT
RE: Black Algae Scrub Lap pool			
Job Material:Services Black Algae Treatment Treatment Details: To close the pools, dive and scrub the black algae, then we will then super shock the pool. Note: the pool will need to be closed that day until the following day, projected 24 hours. Chemicals must be tested before opening for patron use to assure the levels are safe for swimming.	1	1,780.00	1,780.00

TOTAL	\$1,780.00
--------------	-------------------

THANK YOU.

Accepted By

Accepted Date

If you have any questions please give us a call at 904-868-4660!

Zach Sullivan

Big Z Pool Service, LLC

Licensed & Insured CPC#1459355