CENTURY PARC
COMMUNITY DEVELOPMENT DISTRICT

MIAMI-DADE COUNTY

REGULAR BOARD MEETING
NOVEMBER 6, 2024
11:00 A.M.

Special District Services, Inc.
8785 SW 165th Avenue, Suite 200
Miami, FL 33193

www.centuryparccdd.org
786.347.2711 Ext. 2011 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT
At the Renaissance Planning Office Conference Room
5757 Blue Lagoon Drive, Suite 330
Miami, Florida 33126
REGULAR BOARD MEETING
November 6, 2024
11:00 a.m.

A. Call to Order

B. Proof of Publication.....Page 1

C. Establish Quorum

D. Additions or Deletions to Agenda

E. Comments from the Public for Items Not on the Agenda

F. Approval of Minutes

1. June 5, 2024 Regular Board Meeting & PH……Page 2

G. Old Business

H. New Business

1. Announce the Miami-Dade County Supervisor of Elections 2024 Qualified Candidates
2. Consider Approval of Resolution No. 2024-05 – Adopting a 2023/2024 Revised Final Budget……...Page 7
3. Consider Approval of Resolution No. 2024-06 – Adopting Goals and Objectives……..Page 12

I. Auditor Selection Committee

1. Ranking of Proposals/Consider Selection of an Auditor……..Page 16

J. Administrative Matters

1. Financial Update……..Page 40
2. Accept and Receive 2024 Engineers Report……Page 44
3. Alvarez Engineers Recommendation on Association Pavement Repairs Provided to the Association(s) Management Staff on September 27, 2024
4. District Counsel Update on the 2024 Legislative Session……Page 49
5. District Counsel Supplement to the Legislative Session……..Page 53

K. Board Member Comments

L. Adjourn

McClatchy

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

Durham | The Herald-Sun
Fort Worth Star-Telegram
The Fresno Bee
The Island Packet
The Kansas City Star
Lexington Herald-Leader
The Telegraph - Macon
Merced Sun-Star
Miami Herald
El Nuevo Herald

The Modesto Bee
The Sun News - Myrtle Beach
Raleigh News & Observer
Rock Hill | The Herald
The Sacramento Bee
San Luis Obispo Tribune
Tacoma | The News Tribune
Tri-City Herald
The Wichita Eagle
The Olympian

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
141865	603908	Print Legal Ad-IPL01999750 - IPL0199975		$664.64	2	38 L

Attention: Laura J. Archer

Century Parc Community Development District
c/o Special District Services, Inc.
2501A Burns Road
Palm Beach Gardens, Florida 33410
LArcher@sdsinc.org

CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2024/2025 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Century Parc Community Development District will hold Regular Meetings in the Renaissance Planning Office Conference Room located at 5757 Blue Lagoon Drive, Suite 330, Miami, FL 33126 at 11:00 a.m. on the following dates:

November 6, 2024
February 5, 2025
April 2, 2025
June 4, 2025
August 6, 2025

The purpose of these meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at (786) 347-2711 Ext. 2011 and/or toll free at 1-877-737-4922 five (5) days prior to the date of the particular meeting.

From time to time one or two Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (786) 347-2711 Ext. 2011 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice. CENTURY PARC community development district
www.centuryparccdd.org
IPL0199975
Oct 23 2024

PUBLISHED DAILY
MIAMI-DADE-FLORIDA

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

Before the undersigned authority personally appeared, Mary Castro, who on oath says that he/she is Custodian of Records of the The Miami Herald, a newspaper published in Mlami Dade County, Florida, that the attached was published on the publicly accessible website of The Miami Herald or by print in the issues and dates listed below.

1 insertion(s) published on:
10/23/24

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

Mary Castro

Sworn to and subscribed before me this 24th day of October in the year of 2024

Margaret K. Wilson

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

MARGARET KATHLEEN WILSON
My Notary ID # 134916732
Expires May 24, 2028

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

CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT
PUBLIC HEARING & REGULAR BOARD MEETING
JUNE 5, 2024

A. CALL TO ORDER

The June 5, 2024, Regular Board Meeting of the Century Parc Community Development District (the "District") was called to order at 11:07 a.m. in the Renaissance Planning Office Conference Room located at 5757 Blue Lagoon Drive, Suite 330, Miami, Florida 33126.

B. PROOF OF PUBLICATION

Proof of publication was presented that notice of the Regular Board Meeting had been published in the *Miami Daily Business Review* October 23, 2023, as part of the District's Fiscal Year 2023/2024 Regular Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

It was determined that the attendance of the following Supervisors constituted a quorum and it was in order to proceed with the meeting: Chairman Nelson Avendano, Vice Chairperson Ysela Llort and Supervisor Marco Tulio Villalobos.

Staff in attendance included: District Manager Gloria Perez of Special District Services, Inc.; and District Counsel Gregory George of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

D. CONSIDER ACCEPTANCE OF SUPERVISOR RESIGNATION

Mrs. Perez advised that she had received a letter of resignation from Ramon German and presented the same in the meeting materials. She noted the effective date was April 24, 2024.

A **MOTION** was made by Supervisor Llort, seconded by Supervisor Avendano and unanimously passed accepting Ramon German's resignation from Seat No. 5, effective April 24, 2024, and simultaneously declaring a vacancy in Seat No. 5.

E. ELECTION OF OFFICERS

Since no appointment was made for the newly declared vacancy and since the Board did not make any changes to the current officers, the election of officers was not applicable.

F. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

G. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

H. APPROVAL OF MINUTES

1. April 3, 2024, Regular Board Meeting

The minutes of the April 3, 2024, Regular Board Meeting were presented and the Board was asked if there were any corrections and/or additions.

There being no changes, a **MOTION** was made by Supervisor Llort, seconded by Supervisor Villalobos and unanimously passed approving the minutes of the April 3, 2024, Regular Board Meeting, as presented.

I. OLD BUSINESS

There were no Old Business items to come before the Board.

J. NEW BUSINESS

1. Consider Resolution No. 2024-03 – Adopting a Fiscal Year 2024/2025 Meeting Schedule

Mrs. Perez presented Resolution No. 2024-03, entitled:

RESOLUTION NO. 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2024/2025 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

Mrs. Perez read the title of the resolution into the record noting the start time of 11:00 a.m. on the following dates:

November 6, 2024 *Amended Budget*
February 5, 2025
April 2, 2025 *Proposed Budget*
June 4, 2025 *Final Budget*
August 6, 2025

A **MOTION** was made by Supervisor Villalobos, seconded by Supervisor Avendano and unanimously passed adopting Resolution No. 2024-03, as presented.

2. Consider Appointment of Audit Committee and Approval of Evaluation Criteria

Ms. Perez stated that the Board needed to begin the auditor selection process once again. This was done years ago. She presented a draft of the RFP Notice to be published and the Evaluation Criteria.

As procedurally done and per Florida Statute, the auditor selection is done by a Committee appointed by the Board. With that being stated:

A **MOTION** was made by Supervisor Villalobos, seconded by Supervisor Llort and unanimously passed appointing the full District Board as the Auditor Selection Committee.

The Regular Board Meeting was then recessed and the Audit Selection Committee Meeting was convened.

Now sitting as the Auditor Selection Committee, the standard criteria was reviewed, the RFP for proposals was shown and it was noted that it was standard. If approved to move forward, SDS, Inc. will advertise, and the results will be brought back to the Committee for selection. It was noted that approval was needed by the Committee in order to proceed with the RFP process and use the criteria as presented. Ranking points on the criteria are awarded for each of the 5 criteria; when proposals are brought back, the Committee "ranks" them and an auditor is selected. All five criteria have a maximum award of 10 points each.

A **MOTION** was made by Supervisor Llort, seconded by Supervisor Villalobos and unanimously passed approving the audit selection criteria and for SDS, Inc. to move forward with the RFP process.

The Audit Selection Committee Meeting was adjourned and the Regular Board Meeting was reconvened.

A **MOTION** was made by Supervisor Villalobos, seconded by Supervisor Llort and unanimously passed approving the Auditor Selection Committee's recommendation approving the audit selection criteria and for SDS, Inc. to move forward with the RFP process.

3. Update on Storm Drainage Cleaning

Mrs. Perez advised that the storm drainage cleaning had been completed.

Mrs. Perez then recessed the Regular Board Meeting and opened the Public Hearing.

K. PUBLIC HEARING

1. Proof of Publication

Proof of publication was presented that notice of the Public Hearing had been published in the *Miami Herald* on May 16, 2024, and May 23, 2024, as legally required.

2. Receive Public Comment on Fiscal Year 2024/2025 Final Budget

There was no public comment on the Fiscal Year 2024/2025 Final Budget.

3. Consider Resolution No. 2024-04 – Adopting a Fiscal Year 2024/2025 Final Budget

Mrs. Perez presented Resolution No. 2024-04, entitled:

RESOLUTION NO. 2024-04

A RESOLUTION OF THE CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2024/2025 BUDGET.

Mrs. Perez provided via handout a corrected version of the resolution noting the typo in the resolution number correcting the year from 2023 to 2024 and proceeded to read the title of the resolution into the

record and stated that the resolution provides for approving and adopting the fiscal year 2024/2025 Final Budget and the non-ad valorem special assessment.

A **MOTION** was made by Supervisor Llort, seconded by Supervisor Avendano and unanimously passed to adopt Resolution No. 2024-04, approving the Fiscal Year 2024/2025 Final Budget, as presented and setting the fiscal year 2024/2025 Final Budget and non-ad valorem special assessment tax roll (Assessment Levy).

Mrs. Perez then closed the Public Hearing and reconvened the Regular Board Meeting.

L. ADMINISTRATIVE MATTERS

1. Financial Update

Mrs. Perez presented the financial statement and indicated that finances were stable and would cover anticipated budgeted expenditures. Available funds as of April 30, 2024, were $238,519.36.

A **MOTION** was made by Supervisor Villalobos, seconded by Supervisor Llort and passed unanimously ratifying and approving the financials, as presented.

2. SDS Ethics Training Memo

Mrs. Perez provided an overview of the Memorandum Regarding Required Ethics Training and Financial Disclosure that was presented in the meeting book. She noted the recent changes to the Form 1 submittal process and directed the Board to the provided links for their convenience.

3. Ethics Training Deadline

Mrs. Perez reminded the Board that they needed to complete their ethics training by December 31, 2024.

4. 2023 Form 1 – Statement of Financial Interests

Mrs. Perez reminded the Board Board that this year's filing requirement, a completed 2023 Form 1 must be submitted prior to July 1, 2024, using the Electronic Filing System of the Florida Commission on Ethics, which can be accessed via a link at Login - Electronic Financial Disclosure Management System floridaethics.gov. as previously noted by District Counsel. She further emphasized that you will no longer be able to file your completed Form 1 through your local Supervisor of Elections' office.

5. General Election and Candidate Qualifying Period

Mrs. Perez advised that the qualifying period runs from noon, Monday, June 10, 2024, through noon, Friday, June 14, 2024. In line with F.S. 99.061(8), the pre-qualifying period will start on May 28, 2024, since the Supervisor of Elections' office will be closed on Monday, May 27, 2024, in observance of Memorial Day. This means that candidates can start turning in their qualifying documents starting on Tuesday, May 28, 2024. We encourage candidates to take advantage of the pre-qualifying period.

The seats up for election with terms expiring this year are:

V-CHR	**Seat 1 Ysela Llort**	**Expires 2024**
AS	**Seat 2 VACANT**	**Expires 2024**

M. BOARD AND STAFF CLOSING COMMENTS

There were no further Board or staff closing comments.

N. ADJOURNMENT

The Regular Board Meeting was adjourned at 11:40 a.m. on a **MOTION** made by Supervisor Avendano, seconded by Supervisor Villalobos and passed unanimously.

ATTESTED BY:

_____	_____
Secretary/Assistant Secretary	**Chairman/Vice-Chairperson**

RESOLUTION NO. 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2023/2024 BUDGET ("AMENDED BUDGET"), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Century Parc Community Development District ("District") is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

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

Section 1. The Amended Budget for Fiscal Year 2023/2024 attached hereto as Exhibit "A" is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 6th day of November, 2024

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ATTEST:

CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT

By:_____
Secretary/Assistant Secretary

By:_____
Chairperson/Vice Chairperson

Century Parc
Community Development District

Amended Final Budget For
Fiscal Year 2023/2024
October 1, 2023 - September 30, 2024

CONTENTS

I AMENDED FINAL OPERATING FUND BUDGET

II AMENDED FINAL DEBT SERVICE FUND BUDGET

AMENDED FINAL BUDGET
CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
Administrative Assessments	75,204	**76,292**	76,292
Maintenance Assessments	60,602	**60,602**	60,602
Debt Assessments	351,984	**351,984**	351,984
Other Revenue	0	**0**	0
Interest Income	540	**33,600**	33,537
TOTAL REVENUES	**$ 488,330**	**$ 522,478**	**$ 522,415**
EXPENDITURES			
MAINTENANCE EXPENDITURES			
Maintenance/Contingency - Drainage	16,100	**16,100**	3,132
Maintenance/Contingency - Roads	37,860	**37,860**	0
Engineering/Inspections	3,000	**2,000**	1,100
TOTAL MAINTENANCE EXPENDITURES	**$ 56,960**	**$ 55,960**	**$ 4,232**
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	6,000	**1,400**	1,400
Payroll Taxes - Employer	480	**107**	107
Management	34,584	**34,584**	34,584
Secretarial	4,200	**4,200**	4,200
Legal	8,000	**7,000**	5,962
Assessment Roll	6,000	**6,000**	6,000
Audit Fees	3,800	**3,800**	3,800
Insurance	6,500	**6,594**	6,594
Legal Advertisements	525	**3,500**	2,496
Miscellaneous	700	**500**	247
Postage	300	**235**	219
Office Supplies	600	**235**	188
Dues & Subscriptions	175	**175**	175
Trustee Fees	3,600	**3,400**	3,400
Continuing Disclosure Fee	350	**350**	350
Website Management	2,000	**2,000**	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 77,814**	**$ 74,080**	**$ 71,722**
TOTAL EXPENDITURES	**$ 134,774**	**$ 130,040**	**$ 75,954**
REVENUES LESS EXPENDITURES	**$ 353,556**	**$ 392,438**	**$ 446,461**
Bond Payments	(330,865)	**(335,611)**	(335,611)
BALANCE	**$ 22,691**	**$ 56,827**	**$ 110,850**
County Appraiser & Tax Collector Fee	(9,760)	**(4,702)**	(4,702)
Discounts For Early Payments	(19,521)	**(17,991)**	(17,991)
Excess/Shortfall	$ (6,590)	**$ 34,134**	**$ 88,157**
Carryover From Prior Year	6,590	**0**	0
Net Excess/Shortfall	**$ -**	**$ 34,134**	**$ 88,157**

GROSS FUND BALANCE AS OF 9/30/23	$640,041
FY 2023/2024 ACTIVITY	$34,134
GROSS FUND BALANCE AS OF 9/30/24	$674,175
RESERVE FUND BALANCES AS OF 9/30/24	$511,880
NET FUND BALANCE AS OF 9/30/24	$162,295

Notes

Carryover From Prior Year Of $6,590 was used to reduce Fiscal Year 2023/2024 Assessments.
Carryover From Prior Year Of $9,360 to be used to reduce Fiscal Year 2024/2025 Assessments.
9-30-24 Reserve Balances - Drainage: $102,840 - Roads: $409,040
Unspent Drainage & Roads Maintenance To Be Added To Reserves In October 2024.

AMENDED FINAL BUDGET

CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
Interest Income	1,025	**24,396**	24,396
NAV Tax Collection	330,865	**335,611**	335,611
Total Revenues	$ 331,890	**$ 360,007**	**$ 360,007**
EXPENDITURES			
Principal Payments	235,000	**225,000**	225,000
Interest Payments	96,890	**101,390**	101,390
Total Expenditures	$ 331,890	**$ 326,390**	**$ 326,390**
Excess/ (Shortfall)	**$ -**	**$ 33,617**	**$ 33,617**

FUND BALANCE AS OF 9/30/23	$549,684
FY 2023/2024 ACTIVITY	$33,617
FUND BALANCE AS OF 9/30/24	$583,301

Notes
Reserve Fund Balance = $166,689*. Revenue Fund Balance = $416,612*.
Revenue Fund Balance To Be Used To Make 11/1/2024 Principal & Interest Payment Of $283,445 (Principal: $235,000 + Interest: $48,445 = $283,445).

* Approximate Amounts

Series 2012 Refunding Bonds Information

Original Par Amount =	$4,305,000	Annual Principal Payments Due:
Interest Rate =	1.5% - 4.25%	November 1st
Issue Date =	April 2012	Annual Interest Payments Due:
Maturity Date =	November 2031	May 1st & November 1st
Par Amount As Of 9/30/24 =	$2,185,000	

RESOLUTION 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Century Parc Community Development District (the "District") is a local unit of special-purpose government created and existing under and pursuant to Chapters 189 and 190, *Florida Statutes*, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit "A".** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this _6th__ day of _____November_____, 2024.

ATTEST:	**CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/Assistant Secretary	Chair/Vice Chair

Exhibit "A": Performance Measures/Standards and Annual Reporting

EXHIBIT "A"

Program/Activity: **District Administration**
Goal: Remain compliant with Florida Law for all District meetings

Objectives:

- Notice all District regular meetings, special meetings, and public hearings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required.
  Achieved: Yes ☐ No ☐
- Meeting minutes and post-meeting action completed.
  Achieved: Yes ☐ No ☐
- District records retained as required by law.
  Achieved: Yes ☐ No ☐

Program/Activity: **District Finance**
Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year proposed budget and the final fiscal year budget.
- District amended fiscal year budget within 60 days following the end of the fiscal year.
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year proposed budget and the final fiscal year budget.
  Achieved: Yes ☐ No ☐
- District amended budget within 60 days following the end of the fiscal year.
  Achieved: Yes ☐ No ☐
- District accounts receivable/payable processed for the year.
  Achieved: Yes ☐ No ☐
- "No findings" for annual financial audit (yes/no)
  Achieved: Yes ☐ No ☐
  - If "yes" explain: _____

Program/Activity: **District Operations**
Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s).
- Obtain all necessary contracted services for District operations and infrastructure.
- Determine all vendors are in compliance with District contracts.

Performance Measures:

- District insurance policies reviewed and in place.
  Achieved: Yes ☐ No ☐
- Contracted Services obtained for all District operations.
  Achieved: Yes ☐ No ☐
- All District contracts in compliance.
  Achieved: Yes ☐ No ☐

November 6, 2024

RE: Century Parc Community Development District

The Century Parc Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2024, September 30, 2025 and September 30, 2026; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the Century Parc Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2024, September 30, 2025 and September 30, 2026 audits. The proposed fee for the audit for fiscal year ending September 30, 2024 is $3,500.00. The proposed fee for the audit for fiscal year ending September 30, 2025 is $3,600.00. The proposed fee for the audit for fiscal year ending September 30, 2026 audit is $3,700.00. The proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is $3,800.00. And the proposed fee for the audit for fiscal year ending September 30, 2028 (option year) is $3,900.00. The approved fee for the fiscal year ending September 30, 2023 audit, which Grau & Associates has completed, was $3,800.00. The proposed Audit Fee budget for Fiscal Year 2024/2025 is $3,900.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau and Associates, partners and supporting staff.

It is recommended at this time that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025 and September 30, 2026 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/27 and 9/30/28).

Special District Services, Inc.

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

CENTURY PARC

Community Development District

Proposal Due: August 21, 2024
4:00PM

Submitted to:
Century Parc
Community Development District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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August 21, 2024

Century Parc Community Development District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024-2026, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Century Parc Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

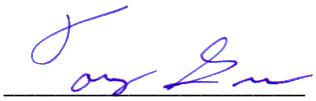
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners

11 Professional Staff

2 Administrative Professionals

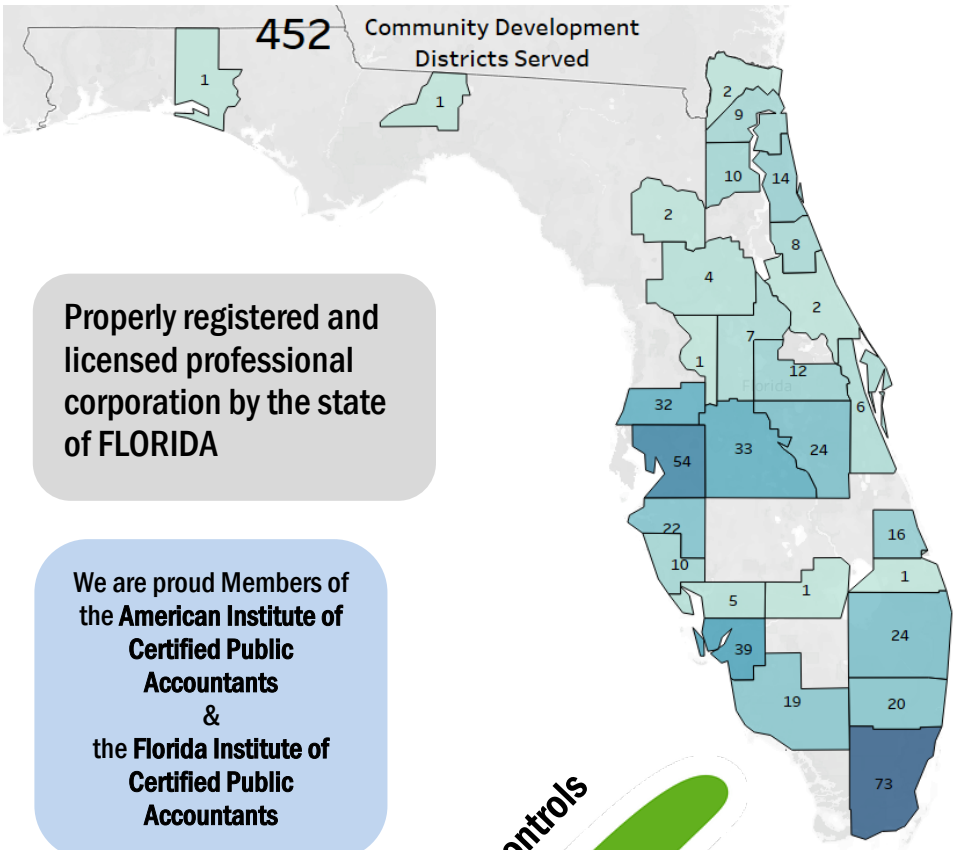


2005

Year founded

Services Provided





Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**



⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

9 Professional Groups

AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

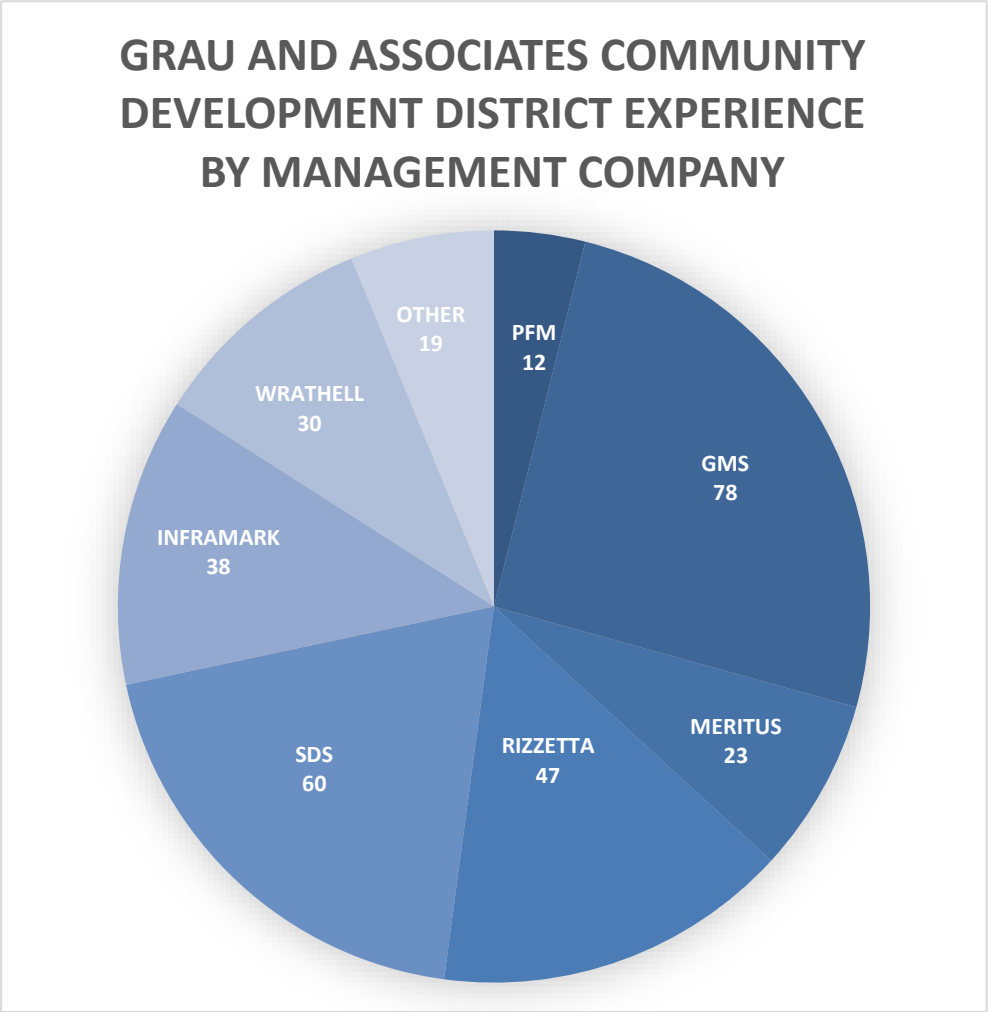
850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 32 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)
Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 48 hours; Accounting, Auditing and Other: 33 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."
- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."
- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony 'J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
Florida Government Finance Officers Association
Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	32
Accounting, Auditing and Other	58
Total Hours	90 (*includes of 4 hours of Ethics CPE)*



David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served *(partial list)*

(>300) Various Special Districts
Aid to Victims of Domestic Abuse
Boca Raton Airport Authority
Broward Education Foundation
CareerSource Brevard
CareerSource Central Florida 403 (b) Plan
City of Lauderhill GERS
City of Parkland Police Pension Fund
City of Sunrise GERS
Coquina Water Control District
Central County Water Control District
City of Miami (program specific audits)
City of West Park
Coquina Water Control District
East Central Regional Wastewater Treatment Facl.
East Naples Fire Control & Rescue District
Hispanic Human Resource Council
Loxahatchee Groves Water Control District
Old Plantation Water Control District
Pinetree Water Control District
San Carlos Park Fire & Rescue Retirement Plan
South Indian River Water Control District
South Trail Fire Protection & Rescue District
Town of Haverhill
Town of Hypoluxo
Town of Hillsboro Beach
Town of Lantana
Town of Lauderdale By-The–Sea Volunteer Fire Pension
Town of Pembroke Park
Village of Wellington
Village of Golf

Professional Education (over the last two years)

Course	**Hours**
Government Accounting and Auditing	*48*
Accounting, Auditing and Other	*33*
Total Hours	81 (*includes 4 hours of Ethics CPE)*

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

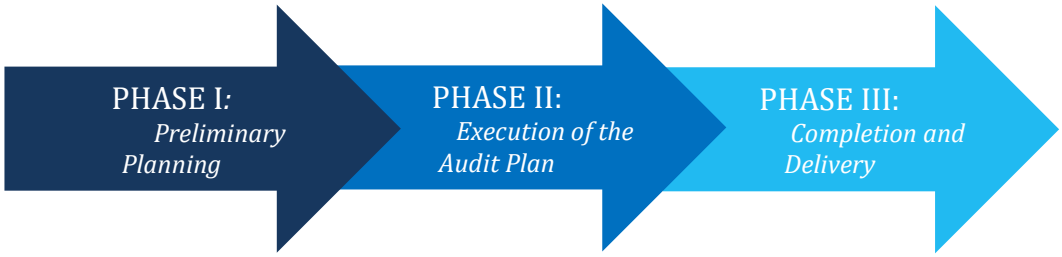
AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***exceed those expectations***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- Read minutes of meetings;
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- Obtain an understanding of fraud detection and prevention systems;
- Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- Perform final analytical procedures;
- Review information and make inquiries for subsequent events; and
- Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

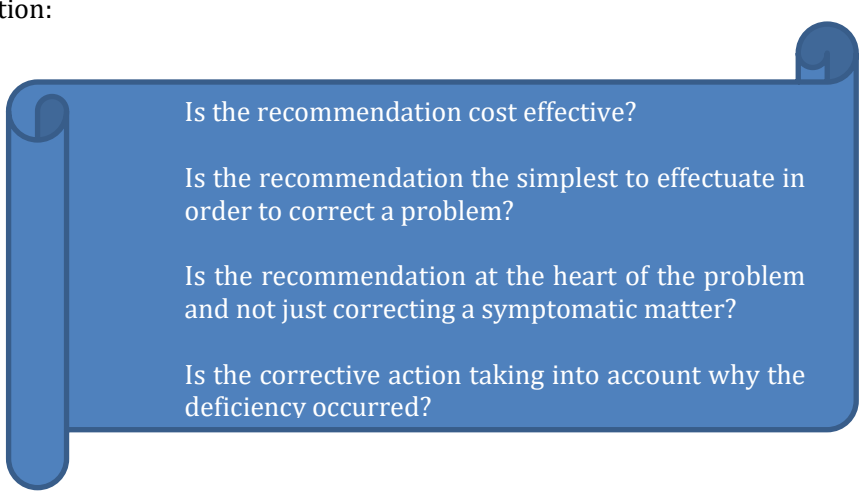
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- Significant audit adjustments;
- Significant deficiencies or material weaknesses;
- Disagreements with management; and
- Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

Year Ended September 30,	Fee
2024	$3,500
2025	$3,600
2026	$3,700
2027	$3,800
2028	$3,900
TOTAL (2024-2028)	**$18,500**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional debt is issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**490**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing Century Parc Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

Century Parc
Community Development District

Financial Report For
September 2024

Century Parc Community Development District
Budget vs. Actual
October 2023 through September 2024

	Oct 23 - Sept 24	23/24 Budget	$ Over Budget	% of Budget
Income				
363.101 · Maintenance Assessments	60,602.00	60,602.00	0.00	100.0%
369.399 · Carryover From Prior Year	0.00	6,590.00	-6,590.00	0.0%
369.401 · Interest Income	33,537.43	540.00	32,997.43	6,210.64%
363.820 · Debt Assessment-Paid to Trustee	-335,611.37	-330,865.00	-4,746.37	101.44%
363.831 · Assessment Discounts	-17,991.10	-19,521.00	1,529.90	92.16%
363.830 · Assessment Fees	-4,702.47	-9,760.00	5,057.53	48.18%
363.810 · Debt Assessments	351,984.00	351,984.00	0.00	100.0%
363.100 · Admin Assessment Income	76,292.08	75,204.00	1,088.08	101.45%
Total Income	164,110.57	134,774.00	29,336.57	121.77%
Expense				
511.315 · Legal Fees	5,962.50	8,000.00	-2,037.50	74.53%
511.320 · Audit Fees	3,800.00	3,800.00	0.00	100.0%
511.310 · Engineering	1,100.00	3,000.00	-1,900.00	36.67%
511.122 · Payroll Expense	107.10	480.00	-372.90	22.31%
511.131 · Supervisors Fees	1,400.00	6,000.00	-4,600.00	23.33%
511.305 · MaintenanceContingency-Drainage	3,132.00	16,100.00	-12,968.00	19.45%
511.306 · Maintenance/Contingency - Roads	0.00	37,860.00	-37,860.00	0.0%
511.311 · Management Fees	34,584.00	34,584.00	0.00	100.0%
511.312 · Secretarial Fees	4,200.00	4,200.00	0.00	100.0%
511.450 · Insurance	6,594.00	6,500.00	94.00	101.45%
511.480 · Legal Advertisements	2,495.63	525.00	1,970.63	475.36%
511.512 · Miscellaneous Expense	247.26	700.00	-452.74	35.32%
511.513 · Postage and Delivery	218.90	300.00	-81.10	72.97%
511.514 · Office Supplies	188.00	600.00	-412.00	31.33%
511.318 · Assessment/Tax Roll	6,000.00	6,000.00	0.00	100.0%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.733 · Trustee Fees	3,399.69	3,600.00	-200.31	94.44%
511.734 · Continuing Disclosure Fee	350.00	350.00	0.00	100.0%
511.750 · Website Management	1,999.92	2,000.00	-0.08	100.0%
Total Expense	75,954.00	134,774.00	-58,820.00	56.36%
Net Income	**88,156.57**	**0.00**	**88,156.57**	**100.0%**

CENTURY PARC COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL REPORT
SEPTEMBER 2024

REVENUES	Annual Budget 10/1/23 - 9/30/24	Actual Sep-24	Year To Date Actual 10/1/23 - 9/30/24
Administrative Assessments	75,204	0	76,292
Maintenance Assessments	60,602	0	60,602
Debt Assessments	351,984	0	351,984
Other Revenues	0	0	0
Interest Income	540	0	33,537
Total Revenues	**$ 488,330**	**$ -**	**$ 522,415**
EXPENDITURES			
MAINTENANCE EXPENDITURES			
Maintenance/Contingency - Drainage	16,100	0	3,132
Maintenance/Contingency - Roads	37,860	0	0
Engineering/Inspections	3,000	0	1,100
TOTAL MAINTENANCE EXPENDITURES	**$ 56,960**	**$ -**	**$ 4,232**
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	6,000	0	1,400
Payroll Taxes (Employer)	480	0	107
Management	34,584	2,882	34,584
Secretarial	4,200	350	4,200
Legal	8,000	0	5,962
Assessment Roll	6,000	6,000	6,000
Audit Fees	3,800	0	3,800
Insurance	6,500	0	6,594
Legal Advertisements	525	0	2,496
Miscellaneous	700	0	247
Postage	300	3	219
Office Supplies	600	5	188
Dues & Subscriptions	175	0	175
Trustee Fees	3,600	0	3,400
Continuing Disclosure Fee	350	350	350
Website Management	2,000	167	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 77,814**	**$ 9,757**	**$ 71,722**
Total Expenditures	**$ 134,774**	**$ 9,757**	**$ 75,954**
REVENUES LESS EXPENDITURES	**$ 353,556**	**$ (9,757)**	**$ 446,461**
Bond Payments	(330,865)	0	(335,611)
Balance	**$ 22,691**	**$ (9,757)**	**$ 110,850**
County Appraiser & Tax Collector Fee	(9,760)	0	(4,702)
Discounts For Early Payments	(19,521)	0	(17,991)
Excess/ (Shortfall)	**$ (6,590)**	**$ (9,757)**	**$ 88,157**
Carryover from Prior Year	6,590	0	0
Net Excess/ (Shortfall)	**$ -**	**$ (9,757)**	**$ 88,157**

Reserves To Be Increased On 10/1/24

Bank Balance As Of 9/30/24	**$ 738,353.81**
Accounts Payable As Of 9/30/24	**$ 10,156.51**
Accounts Receivable As Of 9/30/24	**$ -**
Reserve Funds - Drainage As Of 9/30/24	**$ 102,840.00**
Reserve Funds - Roads As Of 9/30/24	**$ 409,040.00**
Available Funds As Of 9/30/24	**$ 216,317.30**

CENTURY PARC CDD
TAX COLLECTIONS
2023-2024

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Fees	Discount	Net From Tax Collector	Admin. Assessment Income (Before Discounts & Fee)	Maint. Assessment Income (Before Discounts & Fee)	Debt Assessment Income (Before Discounts & Fee)	Admin. Assessment Income (After Discounts & Fee)	Maint. Assessment Income (After Discounts & Fee)	Debt Assessment Income (After Discounts & Fee)	Debt Assessments Paid to Trustee
									$487,790.00	**$75,204.00**	**$60,602.00**	**$ 351,984.00**	**$75,204.00**	**$60,602.00**	**$351,984.00**	
									$457,523.00	**$70,692.00**	**$55,966.00**	**$ 330,865.00**	**$70,692.00**	**$55,966.00**	**$330,865.00**	**$330,865.00**
1	1	Miami-Dade Tax Collector	11/20/23	NAV Taxes	$ 68,834.85		$ (660.44)	$ (2,790.10)	$ 65,384.31	$ 10,612.27	$ 8,552.04	$ 49,670.54	$ 10,080.30	$ 8,123.35	$ 47,180.66	$ 47,180.66
2	2	Miami-Dade Tax Collector	11/24/23	NAV Taxes	$ 58,190.86		$ (558.64)	$ (2,327.78)	$ 55,304.44	$ 8,946.21	$ 7,209.02	$ 42,035.63	$ 8,501.45	$ 6,850.62	$ 39,952.37	$ 39,952.37
3	3	Miami-Dade Tax Collector	12/08/23	NAV Taxes	$ 290,030.44		$ (2,784.28)	$ (11,601.94)	$ 275,644.22	$ 44,731.05	$ 36,045.10	$ 209,254.29	$ 42,512.96	$ 34,257.63	$ 198,873.63	$ 198,873.63
4	4	Miami-Dade Tax Collector	12/27/23	NAV Taxes	$ 14,068.12		$ (135.62)	$ (505.20)	$ 13,427.30	$ 2,162.82	$ 1,742.84	$ 10,162.46	$ 2,064.03	$ 1,663.22	$ 9,700.05	$ 9,700.05
5	5	Miami-Dade Tax Collector	01/09/24	NAV Taxes	$ 15,384.67		$ (149.24)	$ (461.54)	$ 14,773.89	$ 2,371.86	$ 1,911.39	$ 11,101.42	$ 2,277.69	$ 1,835.51	$ 10,660.69	$ 10,660.69
6	6	Miami-Dade Tax Collector	02/08/24	NAV Taxes	$ 11,291.77		$ (110.51)	$ (240.65)	$ 10,940.61	$ 1,740.82	$ 1,402.90	$ 8,148.05	$ 1,686.61	$ 1,359.30	$ 7,894.70	$ 7,894.70
7	Int - 1	Miami-Dade Tax Collector	02/27/24	Interest		$ 474.24			$ 474.24	$ 474.24			$ 474.24			$ -
8	7	Miami-Dade Tax Collector	03/08/24	NAV Taxes	$ 6,394.60		$ (63.31)	$ (63.92)	$ 6,267.37	$ 985.85	$ 794.47	$ 4,614.28	$ 966.23	$ 778.66	$ 4,522.48	$ 4,522.48
9	Int - 2	Miami-Dade Tax Collector	03/20/24	Interest		$ 33.34			$ 33.34	$ 33.34			$ 33.34			$ -
10	8	Miami-Dade Tax Collector	04/24/24	NAV Taxes	$ 11,357.89		$ (113.58)	$ 0.03	$ 11,244.34	$ 1,751.05	$ 1,411.10	$ 8,195.74	$ 1,733.55	$ 1,396.99	$ 8,113.80	$ 8,113.80
11	9	Miami-Dade Tax Collector	05/08/24	NAV Taxes/Interest	$ 3,836.76	$ 198.60	$ (39.52)		$ 3,995.84	$ 788.46	$ 475.32	$ 2,771.58	$ 781.40	$ 470.57	$ 2,743.87	$ 2,743.87
12	10	Miami-Dade Tax Collector	06/10/24	NAV Taxes/Interest	$ 3,076.96	$ 82.08	$ (31.59)		$ 3,127.45	$ 556.46	$ 382.28	$ 2,220.30	$ 551.59	$ 378.36	$ 2,197.50	$ 2,197.50
13	11	Miami-Dade Tax Collector	06/24/24	NAV Taxes/Interest (TC)	$ 5,334.19	$ 240.07	$ (55.74)		$ 5,518.52	$ 1,089.01	$ 675.54	$ 3,809.71	$ 1,078.12	$ 668.78	$ 3,771.62	$ 3,771.62
14	Int - 3	Miami-Dade Tax Collector	07/29/24	Interest		$ 48.64			$ 48.64	$ 48.64			$ 48.64			$ -
15									$ -							$ -
16									$ -							$ -
					$ 487,801.11	$ 1,076.97	$ (4,702.47)	$ (17,991.10)	$ 466,184.51	$ 76,292.08	$ 60,602.00	$ 351,984.00	$ 72,790.15	$ 57,782.99	$ 335,611.37	$ 335,611.37

Assessment Roll = $487,801.11

Note: $487,790, $75,204, $60,602, and $351,984 are 2023/2024 Budgeted assessments before discounts and fees.
$457,523, $70,692, $55,966 and $330,865 are 2023/2024 Budgeted assessments after discounts and fees.

$ 487,801.11	
$ 1,076.97	$ 466,184.51
$ (76,292.08)	$ (72,790.15)
$ (60,602.00)	$ (57,782.99)
$ -	$ -
$ (351,984.00)	$ (335,611.37)
$ -	$ -

Alvarez Engineers

FL Certificate of Authorization No. 7538
8935 NW 35 Lane, Suite 101
Doral, FL 33172
Tel. (305) 640-1345 Fax (305) 640-1346
E-Mail: Juan.Alvarez@AlvarezEng.com

June 26, 2024

Ms. Gloria Perez
District Manager
Century Parc Community Development District
Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

Re: Year 2024 Century Parc CDD Report

Dear Ms. Perez:

The intent of this report is fourfold: 1) To inform as to the status of ownership of the infrastructure that was financed or constructed by the Century Parc Community Development District (the "District" or "CDD"); 2) To describe the state, working order and condition of the infrastructure still owned by the District; 3) To give recommendations as to the funds estimated necessary for the proper maintenance, repair and operation of the District's infrastructure and; 4) To give recommendations as to the insurance to be carried by the District and the amount to be budgeted for premiums.

The District is located in Section 4, Township 54S, Range 40E, in Miami-Dade County. It is bounded by State and County roads as follows: on the North by West Flagler Street, on the South by SW 4 Street, on the east by SW 87 Avenue (S.R. 973), and on the west by a Florida Power & Light property. See Exhibit 1 for a graphical representation of the development.

1. Infrastructure Ownership

1.1. Roads.
All the roads within the District were granted to the CDD via Special Warranty Deed recorded at ORB 23932, PG 1994. Refer to Exhibit 1 for a graphical representation of the land granted (the "CDD Roads").

1.2. Stormwater Management System.
The CDD owns the stormwater drainage system located within the CDD Roads, and consists of inlets, manholes, storm pipes and exfiltration trenches that drain the roads and the adjacent lands.

1.3. Water and Sewer Systems.
The water and sewer systems were conveyed to Miami-Dade County Water and Sewer Department ("WASD") for ownership and maintenance on March 20, 2003 and May 6, 2003 under Agreement ID Numbers 17121 and 17122, respectively.

2. State, Working Order and Condition of the Infrastructure Currently Owned by the District

Alvarez Engineers, Inc. conducted a field inspection to determine the current state, working order and condition of the infrastructure owned by the District and reports the following regarding the CDD Roads and drainage system:

2.1. Roads

In general, CDD roads were found in acceptable working order and condition, with some damages associated with deficient grading conditions that prevent water from entering the inlets causing damage to the pavement. A set of plans with proposed pavement repairs has been submitted to the CDD by Alvarez Engineers for consideration. Additionally, the Enclave HOA has applied a layer of blacktop and repainted the pavement markings within the Century Villas area last year.

Due to traffic wear, pavement markings in several locations are in need of replacement. It is recommended to do an inventory for a possible pavement markings project.

2.2. Stormwater Management System

The drainage system is in good condition. Alvarez Engineers is not aware of flooding complaints.

3. Estimated Maintenance Costs for District-Owned Infrastructure

The District currently has an agreement with the Enclave Homeowners Association for the maintenance of the District infrastructure within the Century Villas area. The District also has agreements with the condominium associations for the maintenance of the District infrastructure within the Century Park site. Under the agreements, the District reimburses the associations for the road and drainage maintenance. The work is managed by the associations.

3.1. General

a. The CDD proposed 2024-2025 Fiscal Year budget has the following amounts for maintenance expenditures:

2024-2025 Proposed Budget for Maintenance	
Maintenance/Contingency - Drainage	$16,100
Maintenance/Contingency - Roads	$37,860
Engineering/Inspections	$3,000
Total FY 2024-2025 Budget for Field Maintenance	**$56,960**

For more detailed information on the proposed 2024-2025 Fiscal Year Budget please visit the District's website at the following link:

https://centuryparccdd.org/financials/

Alvarez Engineers recommends considering the following suggestions for maintenance budgets:

3.2. Roads

Funds will be needed to replace the wearing roadway asphalt layer in about 7 years, when the asphalt has reached its estimated 30-year service life. Funds will also be needed to update signs and markings on the roadways when asphalt is replaced and subsequently every 10 years. The District Board of Supervisors may decide whether to create a sinking fund to finance the future capital expense over the next 7 years or to pay a lump sum amount at the end of the asphalt service life. The table below provides the estimated future replacement cost and the estimated annual contributions over the remaining service life to fund the expense. The calculations below assume an annual interest rate of 0.25%.

Pavement Service Life (30 Years Estimated)		Present Year	Remaining Service Life (Yrs)	Present Year Cost (PC) of Pavement Replacement (Mill unit price $2 and Resurface 3/4" Thick unit price $6)			Future Replacement Cost @ End of Service Life*	Annual Interest Rate	Annuity to Finance (FC) in (n) Years given (i)
From	To		(n)	Quantity (SY)	Unit Cost ($/SY)	(PC)	(FC)	(i)	FCi/((1+i)^n-1)
2001	2031	2024	7	54,820	$8.00	$438,560	$545,130	0.25%	$77,294
* Using Florida Department of Transportation Inflation Factors									

Signs & Marking Service Life (10 Years Estimated)		Present Year	Remaining Service Life (Yrs)	Present Year Cost (PC) of Signs & Marking			Future Replacement Cost @ End of Service Life*	Annual Interest Rate	Annuity to Finance (FC) in (n) Years given (i)
From	To		(n)	Quantity (SY)	Unit Cost ($/SY)	(PC)	(FC)	(i)	FCi/((1+i)^n-1)
2022	2034	2024	10	54,820	$1.00	$54,820	$75,268	0.25%	$7,442
* Using Florida Department of Transportation Inflation Factors									

3.3. Stormwater Management System

The following is a suggested 5-year cyclical program for servicing the inlets, manholes, pipes, and French drains of the drainage system. The program consists of servicing 20% of the system every year so that at the end of the fifth year, 100% of the system will have been serviced. The table below shows the estimated amount that would need to be budgeted yearly to service the 144 drainage structures and 7,343 Linear Feet of pipes in the District. The program may be financed yearly or in one lump sum when needed, at the discretion of the Board of Supervisors.

Total No. Structures in CDD	Total LF Pipes	No. Structures with Pipes Serviced per Year					Cost/EA Structure (Includes Cleaning, and Baffle Replacement)	Cost/LF Pipe (Includes Cleaning, Video, Dewatering, and Root Removal)	Total Budget Amount Per Year
		Year 1	Year 2	Year 3	Year 4	Year 5			
144	7343	29					$225.00	$6.70	$16,400
			29				$230.00	$6.90	$16,900
				29			$235.00	$7.40	$17,700
					29		$240.00	$8.10	$18,900
						29	$245.00	$9.20	$20,700

3.4. Water and Sewer Systems

The water and sewer systems are maintained, operated and funded by WASD, which may be contacted at 305-274-9272 (for emergencies) or at 305-665-7477 (for customer service).

4. Insurance

The Engineer has reviewed the District's general liability, hired non-owned auto, employment practices liability and public official's liability coverage provided by Florida Insurance Alliance under Agreement No. 100123027 for the period between October 1, 2023 and October 1, 2024. The District has budgeted enough funds to cover the $6,594 insurance premium.

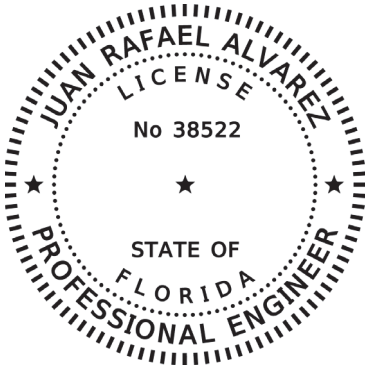
This report was prepared to the best of my knowledge and belief and is based on field inspections conducted by Alvarez Engineers personnel, previous District Engineer reports and public documents available.

If you have any questions, please do not hesitate to contact me at 305-640-1345 or at Juan.Alvarez@Alvarezeng.com,

Sincerely,
Alvarez Engineers, Inc.

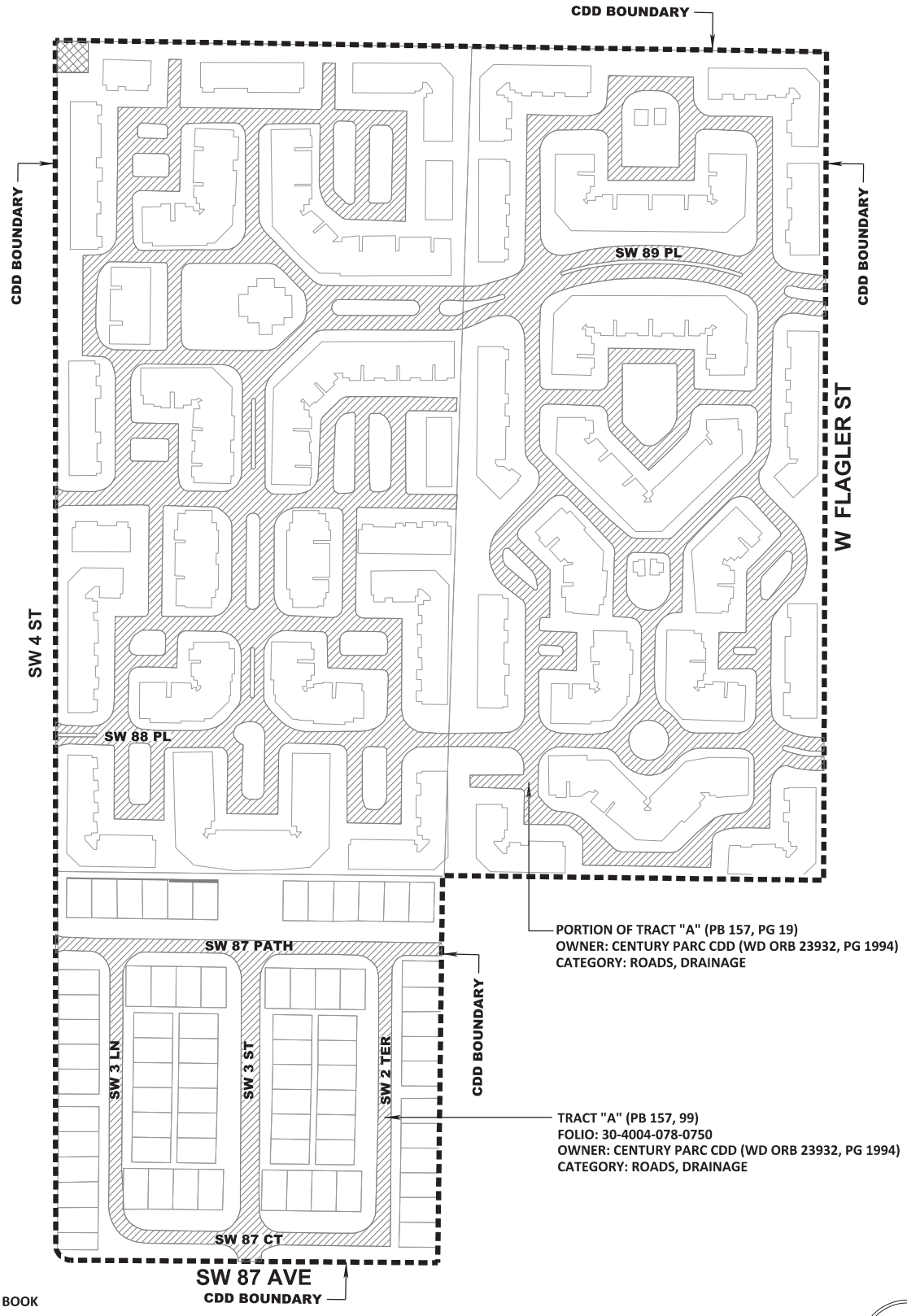
Juan R Alvarez
Digitally signed by Juan R Alvarez
Date: 2024.06.27 08:43:04 -04'00'

Juan R. Alvarez, PE
District Engineer
Date: June 27, 2024



This item has been digitally signed and sealed by Juan R. Alvarez, PE on June 27, 2024

Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.



LEGEND:
ORB: OFFICIAL RECORD BOOK
PB: PLAT BOOK
PG: PAGE
WD: WARRANTY DEED

0 50' 150' 250'

ALVAREZ ENGINEERS, INC.

CENTURY PARC CDD
CDD LAND OWNERSHIP AND EASEMENTS

EXHIBIT 1

MEMORANDUM

TO: District Manager

FROM: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.
District Counsel

DATE: July 12, 2024

RE: 2024 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter 2024 – 136, Laws of Florida (HB 7013). The legislation establishes a 12-year term limit for members of popularly elected bodies governing independent special districts, excluding terms starting before November 5, 2024, and excluding certain districts. Supervisors of Community Development Districts (CDDs) do not have term limits. The act provides that the boundaries of independent special districts may only be changed by general law or special act. The law revises criteria for declaring special districts inactive, to include those with no revenue, expenditures, or debt for five consecutive fiscal years, and extends the objection period for proposed inactive status declarations from 21 to 30 days. The law stipulates that a special district deemed inactive can only use funds to service outstanding debt and fulfill existing bond covenants and contractual obligations. Additionally, the law repeals section 163.3756, F.S., to align the regulations for Community Redevelopment Agencies (CRAs) with those applicable to other special districts. The bill repeals sections 165.0615 and 190.047, F.S., which allow independent special districts and CDDs, respectively, to convert to a municipality without legislative approval.

Performance Measures and Standards

The legislation also mandates special districts to establish goals, objectives, performance measures, and standards for each program and activity they undertake by October 1, 2024, or the end of their first full fiscal year, and to report annually on their achievements and performance. Furthermore, by December 1 of each subsequent year, each district must produce an annual report detailing the goals and objectives it has accomplished, the performance measures and standards used for evaluation, and any goals or objectives that were not met. The annual report must be published on the District's website.

For independent special fire control districts, the bill requires reporting on volunteer firefighter training by October 1 annually.

The legislation reduces the maximum ad valorem millage rate for mosquito control districts from 10 mills to one mill, allowing an increase to two mills via referendum, and requires submission of work plans and budgets to receive state funds. Lastly, the law prohibits the creation of new Neighborhood Improvement Districts (NIDs) after July 1, 2024, and mandates a performance review of existing NIDs by September 30, 2025.

The effective date of this act is July 1, 2024.

2. Chapter 2024 – 80, Laws of Florida (HB 433). The legislation prohibits political subdivisions from establishing, mandating, or requiring employers, including those contracting with political subdivisions, to meet heat exposure requirements not mandated by state or federal law. The law clarifies that it does not limit the authority of political subdivisions to establish heat exposure requirements[1] for their direct employees. Effective September 30, 2026, the law amends Florida's wage and employment benefits law, prohibiting political subdivisions from controlling or affecting wages or employment benefits provided by vendors, contractors, service providers, or other parties through purchasing or contracting procedures. In addition the law prohibits using wages or employment benefits as evaluation factors or awarding preferences based on them. The law removes the ability of local governments to require a minimum wage for certain employees under contract terms and states that these revisions do not impair contracts entered into before September 30, 2026. Lastly, this act prohibits local governments from adopting or enforcing regulations on employee scheduling, including predictive scheduling, by private employers except as expressly authorized or required by state or federal law, rule, regulation, or federal grant requirements. Except as otherwise provided, the effective date of this act is July 1, 2024.

3. Chapter 2024 – 204, Laws of Florida (HB 149). The legislation raises the maximum limit for continuing contracts under the Consultants' Competitive Negotiation Act (CCNA) from an estimated per-project construction cost of $4 million to $7.5 million, with an annual adjustment based on the Consumer Price Index (CPI). Starting July 1, 2025, and annually thereafter, the Department of Management Services (DMS) is mandated to adjust the maximum allowable amount for each project in a continuing contract according to the change in the June-to-June CPI for All Urban Consumers, as issued by the Bureau of Labor Statistics. DMS is required to publish the adjusted amount on its website. The effective date of this act is July 1, 2024.

4. Chapter 2024 – 202, Laws of Florida (HB 59). The legislation amends section 720.303, F.S., requiring Homeowner Associations (HOAs) to provide a physical or digital copy of the HOA's rules and covenants to all members by October 1, 2024. This requirement extends to all new members upon joining and includes providing updated copies whenever amendments to the rules or covenants occur. HOAs are authorized to set standards for the distribution method and timing for these documents. The law also stipulates that HOAs maintain certain official records, such as the HOA's declaration of covenants and any amendments, within the state for at least seven years. These records must be accessible to parcel owners for inspection or copying, either physically or electronically. The effective date of this act is July 1, 2024

[1] A standard to control an employee's exposure to heat or sun and mitigate its effects. This includes employee monitoring, water consumption, cooling measures, acclimation periods, informational notices, heat exposure programs, first-aid measures, protections for reporting heat exposure, and related reporting and recordkeeping.

5. Chapter 2024 – 221, Laws of Florida (HB 1203). The legislation establishes educational requirements for community association managers (CAMs) and HOA directors. By January 1, 2025, HOAs with 100 or more parcels must post certain official records on their website or application. It allows parcel owners to request a detailed accounting of any amounts owed to the HOA, and if not provided, the board forfeits any outstanding fine under specific conditions. The bill prohibits HOAs and their committees from imposing requirements on the interior of structures not visible from the frontage, adjacent property, common areas, or golf courses. The law also forbids the need for HOA or committee approval for central air-conditioning, heating, or ventilating systems if not visible from the frontage, adjacent property, common area, or golf course, and if they are similar to approved systems. Criminal penalties are introduced for HOA officers, directors, or managers accepting kickbacks. Additionally, HOAs cannot prevent homeowners from installing vegetable gardens and clotheslines in non-visible areas, and certain HOA election voting activities are classified as a first-degree misdemeanor. The effective date of this act is July 1, 2024.

6. Chapter 2024 – 44, Laws of Florida (HB 621). The legislation establishes section 82.036, F.S., creating a process for removing unauthorized persons (squatters) from residential property. Property owners or their authorized agents can file a verified complaint with the county sheriff, who, upon verifying the complainant's identity and ownership, must serve notice to the occupants to vacate immediately. The law grants immunity to the sheriff and property owner for any property loss or damage unless the removal is wrongful. It also establishes a civil cause of action for wrongful removal, allowing the wrongfully removed party to seek damages, court costs, and attorney fees. The effective date of this act is July 1, 2024.

7. Chapter 2024 – 147, Laws of Florida (SB 7020). The legislation amends section 1.01, F.S., the statute defining "registered mail," to broaden the range of acceptable delivery services for meeting statutory registered mail requirements in the state. The new definition of "registered mail" now explicitly includes any delivery service by the U.S. Postal Service or a private delivery service that provides proof of mailing or shipping and proof of delivery, confirmed by a receipt signed by the addressee or a responsible person at the delivery address. Additionally, "return receipt requested" is defined to encompass delivery confirmation services by the U.S. Postal Service or private delivery services that offer similar proof of delivery. These amendments are remedial in nature and apply retroactively. The effective date of this act is May 6, 2024.

8. Chapter 2024 – 263, Laws of Florida (HB 321). This legislation specifies that any individual who intentionally releases, organizes the release of, or causes the release of balloons inflated with lighter-than-air gas commits an act of littering and is subject to corresponding penalties[2]. However, children aged six or younger who engage in such activities are exempt from noncriminal littering infractions and associated penalties. The bill removes the exemption for balloons deemed biodegradable or photodegradable by Florida Fish and Wildlife Conservation rules. It also eliminates the provision allowing citizens to petition a circuit court to prevent the release of ten or more balloons. Additionally, the bill revises definitions in section 403.413, F.S., the Florida Litter Law, to include:

[2] The penalty for littering generally corresponds to the amount of litter discarded. ≤ 15 pounds or ≤ 27 cubic feet = Noncriminal infraction, punishable by a civil penalty of $150. > 15 pounds but ≤ 500 pounds or > 27 cubic feet but ≤ 100 cubic feet = First-degree misdemeanor, punishable by up to one year in jail and a $1,000 fine. > 500 pounds or > 100 cubic feet = Third-degree felony, punishable by up to five years' imprisonment and a $5,000 fine. It is the duty of all law enforcement officers to enforce Florida's Litter Law.

- "Dump," specifying that it encompasses the intentional release, organization of the release, or causation of the release of balloons.
- "Litter," explicitly adding balloons to the definition.

The effective date of this act is July 1, 2024.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: http://laws.flrules.org/.

MEMORANDUM

TO:	District Manager
FROM:	Billing, Cochran, Lyles, Mauro & Ramsey, P.A. District Counsel
DATE:	August 9, 2024
RE:	2024 Legislative Update – Supplemental Information

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. Below is a summary of an additional law that was not included in the 2024 Legislative Update.

Chapter 2024 – 184, Laws of Florida (HB 7063). The legislation, among other things, amends section 787.06, F.S., to require nongovernmental entities, when a contract is executed, renewed, or extended, with a governmental entity, to provide an affidavit, signed by an officer or a representative of the nongovernmental entity under penalty of perjury, attesting that the nongovernmental entity does not use coercion for labor or services. Special districts, including community development districts, are defined as governmental entities under this statute. The effective date of this act is July 1, 2024.

For convenience, we have included a copy of the legislation referenced in this memorandum. In addition, attached is a form of the affidavit that nongovernmental entities will need to execute when entering, renewing, or extending a contract with a community development district or special district. We request that you include this supplemental memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel.

Enclosures (2)

AFFIDAVIT OF COMPLIANCE WITH ANTI-HUMAN TRAFFICKING LAWS

In compliance with Section 787.06 (13), Florida Statutes, this attestation must be completed **by an officer or representative of a nongovernmental entity** that is executing, renewing, or extending a contract with _____ Community Development District (the "Governmental Entity").

The undersigned, on behalf of the entity listed below (the "Nongovernmental Entity"), hereby attests under penalty of perjury as follows:

1. Neither the Nongovernmental Entity nor any of its subsidiaries or affiliates uses coercion for labor or services, as such italicized terms are defined in Section 787.06, Florida Statutes, as may be amended from time to time.
2. If, at any time in the future, the Nongovernmental Entity uses coercion for labor or services, it will immediately notify the Governmental Entity, and no contracts may be executed, renewed, or extended between the parties.
3. I understand that I am swearing or affirming under oath to the truthfulness of the claims made in this affidavit and that the punishment for knowingly making a false statement includes fines and/or imprisonment.
4. The Affiant is authorized to execute this Affidavit on behalf of the Nongovernmental Entity.

FURTHER AFFIANT SAYETH NAUGHT.

NONGOVERNMENTAL ENTITY:_____

NAME: _____

TITLE: _____

SIGNATURE: _____

DATE: _____, 20__

STATE OF FLORIDA
COUNTY OF _____

SWORN TO (or affirmed) and subscribed before me by means of [___] physical presence or [___] online notarization, this _____ day of _____ 20_____, by _____ in his/her capacity as _____ for _____ (name of Nongovernmental Entity).

_____
NOTARY PUBLIC

_____ Personally Known OR
_____ Produced Identification

_____
Type of Identification Produced