

OCALE PRESERVE

**COMMUNITY DEVELOPMENT
DISTRICT**

August 2, 2024

**BOARD OF SUPERVISORS
PUBLIC HEARING AND
REGULAR MEETING
AGENDA**

OCALE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Ocala Preserve Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

July 26, 2024

Board of Supervisors
Ocala Preserve Community Development District

Dear Board Members:

The Board of Supervisors of the Ocala Preserve Community Development District will hold a Public Hearing and Regular Meeting on August 2, 2024 at 11:00 a.m., at The Club at Ocala Preserve, 4021 NW 53rd Avenue Road, Ocala, Florida 34482. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Joshua Tepper [Seat 2]; *Term Expires November 2026 (the following will also be provided in a separate package)*
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2023/Instructions
 - B. Membership, Obligation and Responsibilities
 - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
4. Consideration of Resolution 2024-09, Electing and Removing Officers of the District and Providing for an Effective Date
5. Public Hearing on Adoption of Fiscal Year 2024/2025 Budget
 - A. Affidavit of Publication
 - B. Consideration of Resolution 2024-10, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date

ATTENDEES:

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

6. Consideration of Resolution 2024-11, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2024/2025; 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
7. Presentation of Audited Annual Financial Report for Fiscal Year Ended September 30, 2023, Prepared by Grau & Associates
 - A. Consideration of Resolution 2024-12, Hereby Accepting the Annual Financial Report for the Fiscal Year Ended September 30, 2023
8. Consideration of Goals and Objectives Reporting [HB7013 - Special Districts Performance Measures and Standards Reporting]
9. Ratification Items
 - A. Letter Agreement for Real Estate Rights
 - B. Quit Claim Deed from The District to the Developer (Corrective Land Swap)
 - C. Acceptance of Special Warranty Deed from the Developer to the District (Stormwater Ponds)
10. Acceptance of Unaudited Financial Statements as of June 30, 2024
11. Approval of July 12, 2024 Special Meeting Minutes
12. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Atwell, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*

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

○ QUORUM CHECK

SEAT 1	CHRISTIAN COTTER	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 2	JOSHUA TEPPER	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 3	KARA DISOTELL	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 4	JOHN WIGGINS	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 5	ETHAN MELLISH	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

13. Board Members' Comments/Requests
14. Public Comments
15. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (410) 207-1802.

Sincerely,



Kristen Suit
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 943 865 3730

Ocala Preserve
COMMUNITY DEVELOPMENT DISTRICT

3A

MEMORANDUM

To: Board of Supervisors
From: District Counsel
Date: January 1, 2024
Subject: Ethics Training Requirements

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

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

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

Free Training Options

The Florida Commission on Ethics’ (“COE”) website has several free online resources and links to resources that Supervisors can access to complete the training requirements. Navigate to that page here: [Florida Commission on Ethics Training](https://ethics.state.fl.us/Training/Training.aspx).¹ Please note that the COE only provides free training for the two (2) hour Ethics portion of the annual training. However, the COE does provide links to free outside resources to complete the Sunshine and Public Records portion of the training. These links are included in this memorandum below for your ease of reference.

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

Free Ethics Law Training

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

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

Click here: [Kinetic Ethics](#)

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

Click here: [Business and Employment Conflicts](#)

Gifts (50 minutes)

Click here: [Ethics Laws Governing Acceptance of Gifts](#)

Voting Conflicts - Local Officers (58 minutes)¹

Click here: [Voting Vertigo](#)

Free Sunshine/Public Records Law Training

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

Click here to access: [Public Meeting and Public Records Law](#)

Other Training Options

4- Hour Course

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

CLE Course

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

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

2023 Form 1 - Statement of Financial Interests

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

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

Primary Sources of Income

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

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

Secondary Sources of Income

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

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

Real Property

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

Location/Description

Intangible Personal Property

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

Type of Intangible	Business Entity to Which the Property Relates

Liabilities

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

Name of Creditor	Address of Creditor

Interests in Specified Businesses

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

Business Entity # 1

Training

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

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions

Statement of Financial Interests

Notice

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

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

When To File:

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

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

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

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

Who Must File Form 1

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

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

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

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

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

Instructions for Completing Form 1

Primary Sources of Income

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

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

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

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

Examples:

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

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

Secondary Sources of Income

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

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

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

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

Examples:

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

Real Property

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

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

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

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

Intangible Personal Property

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

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

Liabilities

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

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

Interests in Specified Businesses

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

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

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

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

Training Certification

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

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

OCALE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

3B

BOARD OF SUPERVISORS

MEMBERSHIP, OBLIGATIONS AND RESPONSIBILITIES

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

The Board

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

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

Qualifications of Supervisors

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

Compensation

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

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

Responsibilities of Supervisors

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

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

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

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

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

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

Conclusion

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

Ocala Preserve
COMMUNITY DEVELOPMENT DISTRICT

3C

FLORIDA COMMISSION ON ETHICS



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

2024

State of Florida

COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

William P. Cervone
Gainesville

Tina Descovich
Indianapolis

Freddie Figgers
Fort Lauderdale

Luis M. Fusté
Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

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

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

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

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

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

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

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

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

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

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

2. Unauthorized Compensation

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

3. Misuse of Public Position

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

4. Abuse of Public Position

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

5. Disclosure or Use of Certain Information

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

6. *Solicitation or Acceptance of Honoraria*

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

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

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

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

B. **PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS**

1. *Doing Business With One's Agency*

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

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

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

2. *Conflicting Employment or Contractual Relationship*

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

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

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

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

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

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

4. *Additional Exemptions*

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

5. *Legislators Lobbying State Agencies*

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

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

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

7. *Employees Holding Office*

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

8. *Professional and Occupational Licensing Board Members*

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

9. *Contractual Services: Prohibited Employment*

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

10. *Local Government Attorneys*

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

11. *Dual Public Employment*

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

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

1. *Anti-Nepotism Law*

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

2. *Additional Restrictions*

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

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

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

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

2. *Lobbying by Former State Employees*

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

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

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

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

3. *6-Year Lobbying Ban*

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

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

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

4. *Additional Restrictions on Former State Employees*

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

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

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

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

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

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

E. VOTING CONFLICTS OF INTEREST

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

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

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

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

F. DISCLOSURES

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

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

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

1. FORM 1 - Limited Financial Disclosure

Who Must File:

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

STATE OFFICERS include:

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

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

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

LOCAL OFFICERS include:

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

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

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

SPECIFIED STATE EMPLOYEE includes:

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

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

What Must Be Disclosed:

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

When to File:

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

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

Where to File:

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

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

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

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

3. *FORM 2 - Quarterly Client Disclosure*

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

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

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

When to File:

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

Where To File:

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

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

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

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

What Must be Disclosed:

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

When and Where To File:

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

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

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

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

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

6. *FORM 9 - Quarterly Gift Disclosure*

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

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

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

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

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

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

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

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

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

8. FORM 30 - Donor's Quarterly Gift Disclosure

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

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

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

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

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

IV. AVAILABILITY OF FORMS

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

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

V. PENALTIES

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

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

B. Penalties for Candidates

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

C. Penalties for Former Officers and Employees

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

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

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. Who Can Request an Opinion

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

B. How to Request an Opinion

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

C. How to Obtain Published Opinions

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

VII. COMPLAINTS

A. Citizen Involvement

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

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

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

B. Referrals

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

C. Confidentiality

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

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

D. How the Complaint Process Works

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

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

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

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

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

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

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

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

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

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

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

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

IX. WHISTLE-BLOWER'S ACT

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

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

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

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

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

OCALE PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

3D

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

LAST NAME—FIRST NAME—MIDDLE NAME	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE
MAILING ADDRESS	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY
CITY COUNTY	NAME OF POLITICAL SUBDIVISION:
DATE ON WHICH VOTE OCCURRED	MY POSITION IS: <input type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTIVE

WHO MUST FILE FORM 8B

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

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

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

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

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

* * * * *

ELECTED OFFICERS:

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

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

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

* * * * *

APPOINTED OFFICERS:

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

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

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

APPOINTED OFFICERS (continued)

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

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

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

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, _____, hereby disclose that on _____, 20 ____ :

(a) A measure came or will come before my agency which (check one or more)

- ___ inured to my special private gain or loss;
- ___ inured to the special gain or loss of my business associate, _____ ;
- ___ inured to the special gain or loss of my relative, _____ ;
- ___ inured to the special gain or loss of _____ , by
whom I am retained; or
- ___ inured to the special gain or loss of _____ , which
is the parent subsidiary, or sibling organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

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

Date Filed

Signature

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

Ocala Preserve

COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2024-09

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

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

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE OCALA PRESERVE COMMUNITY
DEVELOPMENT DISTRICT:**

SECTION 1. The following is/are elected as Officer(s) of the District effective August 2, 2024:

_____ is appointed Chair

_____ is appointed Vice Chair

_____ is appointed Assistant Secretary

_____ is appointed Assistant Secretary

_____ is appointed Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of August 2, 2024:

SECTION 3. The following prior appointments By the Boar remain unaffected by this Resolution.

Craig Wrathell is Secretary

Kristen Suit is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

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

ATTEST:

**OCALA PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Ocala Preserve

COMMUNITY DEVELOPMENT DISTRICT

5A



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

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

daphne gillyard
Ocala Preserve CDD
2300 Glades RD # 410W
Boca Raton FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

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

07/09/2024

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/09/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$828.65

Tax Amount: \$0.00

Payment Cost: \$828.65

Order No: 10355239

of Copies:

Customer No: 585865

1

PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2024/2025 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 Ocala Preserve Community Development District ("District") will hold the following two public hearings and a regular meeting on August 2, 2024, at 11:00 a.m., and at The Club at Ocala Preserve, 4021 NW 53rd Ave Rd, Ocala, Florida 34482.

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 fiscal year beginning October 1, 2024 and ending September 30, 2025 ("Fiscal Year 2024/2025"). The second public hearing is being held pursuant to Chapters 190, 197, and/or 170, *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 2024/2025; 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	Existing/Planned Units	Equivalent Assessment Unit Factor	Annual O&M Assessment(1)
Townhome/Villa	136	0.72	\$81.41
Single Family 40'	149	0.8	\$90.46
Single Family 45'	31	0.9	\$101.76
Single Family 50'	500	1.0	\$113.07
Single Family 60'	160	1.2	\$135.68

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

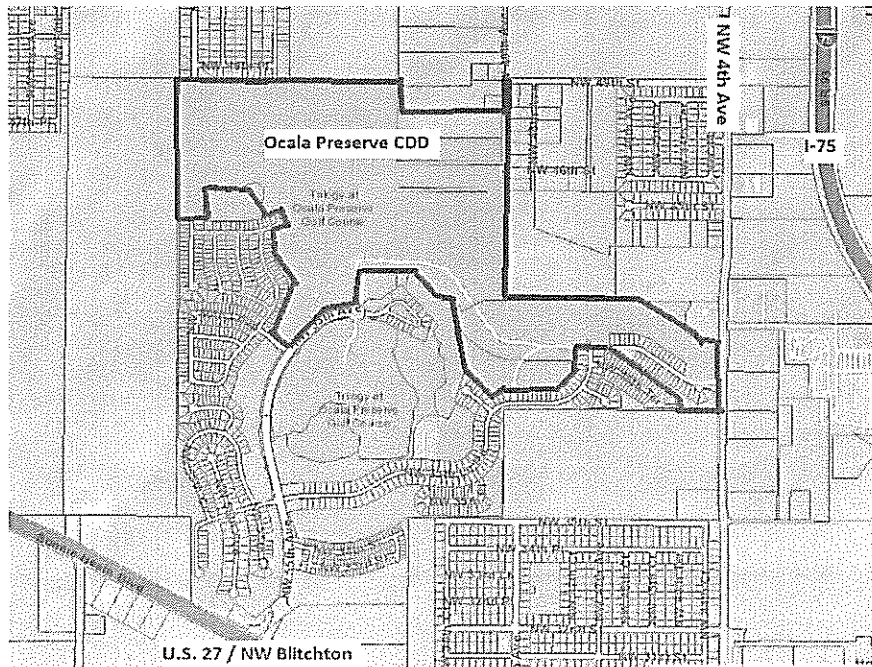
The O&M Assessments may be collected on the County tax roll or by direct bill from the District's Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2024/2025. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.**

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 561-571-0010 ("District Manager's Office"). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations 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 and comment at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings 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. If you have any questions, please do not hesitate to contact the District Manager's Office.

District Manager





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

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

daphne gillyard
Ocala Preserve CDD
2300 Glades RD # 410W
Boca Raton FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

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

07/16/2024

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/16/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$164.72

Tax Amount: \$0.00

Payment Cost: \$164.72

Order No: 10362378

Customer No: 585865

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1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

OCALA PRESERVE COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING
TO CONSIDER THE ADOPTION
OF THE FISCAL YEAR 2024/2025
BUDGET(S); AND NOTICE OF
REGULAR BOARD OF
SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Ocala Preserve Community Development District ("District") will hold a public hearing on August 2, 2024 at 11:00 a.m., at The Club at Ocala Preserve, 4021 NW 53rd Ave. Road, Ocala, Florida 34481 for the purpose of hearing comments and objections on the adoption of the proposed budget(s) ("Proposed Budget") of the District for the fiscal year beginning October 1, 2024 and ending September 30, 2025 ("Fiscal Year 2024/2025"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road #410W, Boca Raton, Florida 33431 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://www.ocalapreservecdd.net/>.

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

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

District Manager
#10362378

KAITLYN FELTY
Notary Public
State of Wisconsin



OCALE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2024-10

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

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2024, submitted to the Board of Supervisors (“**Board**”) of the Ocala Preserve Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”) 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 OCALA PRESERVE 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 Ocala Preserve Community Development District for the Fiscal Year Ending September 30, 2025."
- 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 2024/2025, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024/2025 or within 60 days following the end of the Fiscal Year 2024/2025 may amend its Adopted Budget for that fiscal year as follows:

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

The District Manager or Treasurer must ensure that any amendments to the budget under 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 2ND DAY OF AUGUST, 2024.

ATTEST:

**OCALA PRESERVE COMMUNITY DEVELOPMENT
DISTRICT**

By: _____

Title: _____

By: _____

Its: _____

Exhibit A: Fiscal Year 2024/2025 Budget(s)

Exhibit A: Fiscal Year 2024/2025 Budget(s)

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2025**

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
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**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Budget FY 2025
REVENUES					
Assessment levy: on-roll - gross	\$ 32,762				\$ 78,106
Allowable discounts (4%)	(1,310)				(3,124)
Assessment levy: on-roll - net	31,452	\$ 29,175	\$ 2,277	\$ 31,452	74,982
Assessment levy: off-roll	75,828	37,165	38,663	75,828	34,057
Total revenues	107,280	66,340	40,940	107,280	109,039
EXPENDITURES					
Professional & administrative					
Management/accounting/recording**	48,000	24,000	24,000	48,000	48,000
Legal	25,000	3,227	21,773	25,000	22,000
Engineering	2,000	198	1,802	2,000	2,200
Audit	6,000	4,500	1,500	6,000	6,000
Arbitrage rebate calculation*	1,000	-	1,000	1,000	1,000
Dissemination agent*	2,000	1,000	1,000	2,000	2,000
EMMA software service	-	-	-	-	1,000
Trustee* - series 2021	4,750	4,031	719	4,750	4,750
Trustee* - series 2022	4,750	-	4,750	4,750	4,750
Debt service fund accounting	3,000	1,500	1,500	3,000	3,000
Telephone	200	100	100	200	200
Postage	500	20	480	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,500	-	1,500	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	-	5,500	5,500	6,200
Contingencies/bank charges	500	75	425	500	2,000
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	-	210	210	210
Tax collector	983	582	401	983	2,343
Total expenditures	107,273	40,363	66,910	107,273	109,033
Excess/(deficiency) of revenues over/(under) expenditures	7	25,977	(25,970)	7	6
Fund balance - beginning (unaudited)	-	20,198	46,175	20,198	20,205
Fund balance - ending	\$ 7	\$ 46,175	\$ 20,205	\$ 20,205	\$ 20,211

* These items will be realized when bonds are issued

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording**	\$ 48,000
<p>Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	22,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,200
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	6,000
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation*	1,000
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent*	2,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
EMMA software service	1,000
Trustee* - series 2021	4,750
Annual fee for the service provided by trustee, paying agent and registrar.	
Trustee* - series 2022	4,750
Debt service fund accounting	3,000
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,200
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	2,000
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Tax collector	2,343
Total expenditures	<u><u>\$ 109,033</u></u>

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2021
FISCAL YEAR 2025**

	Fiscal Year 2024				
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Proposed Budget FY 2025
REVENUES					
Assessment levy: on-roll	\$ 232,723				\$ 232,896
Allowable discounts (4%)	(9,309)				(9,316)
Net assessment levy - on-roll	223,414	\$ 207,249	\$ 16,165	\$ 223,414	223,580
Interest	-	3,691	-	3,691	-
Total revenues	223,414	210,940	16,165	227,105	223,580
EXPENDITURES					
Debt service					
Principal	85,000	85,000	-	85,000	85,000
Interest	127,449	64,229	63,220	127,449	125,431
Tax collector	6,982	4,132	2,850	6,982	6,987
Total expenditures	219,431	153,361	66,070	219,431	217,418
Excess/(deficiency) of revenues over/(under) expenditures	3,983	57,579	(49,905)	7,674	6,162
Fund balance:					
Beginning fund balance (unaudited)	202,810	214,791	272,370	214,791	222,465
Ending fund balance (projected)	<u>\$206,793</u>	<u>\$ 272,370</u>	<u>\$ 222,465</u>	<u>\$ 222,465</u>	<u>228,627</u>
Use of fund balance:					
Debt service reserve account balance (required)					(53,526)
Principal and interest expense - November 1, 2025					(147,211)
Projected fund balance surplus/(deficit) as of September 30, 2025					<u>\$ 27,890</u>

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2021 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24	85,000.00	2.375%	63,220.00	148,220.00	3,590,000.00
05/01/25			62,210.63	62,210.63	3,590,000.00
11/01/25	85,000.00	2.375%	62,210.63	147,210.63	3,505,000.00
05/01/26			61,201.25	61,201.25	3,505,000.00
11/01/26	90,000.00	2.375%	61,201.25	151,201.25	3,415,000.00
05/01/27			60,132.50	60,132.50	3,415,000.00
11/01/27	90,000.00	2.875%	60,132.50	150,132.50	3,325,000.00
05/01/28			58,838.75	58,838.75	3,325,000.00
11/01/28	95,000.00	2.875%	58,838.75	153,838.75	3,230,000.00
05/01/29			57,473.13	57,473.13	3,230,000.00
11/01/29	95,000.00	2.875%	57,473.13	152,473.13	3,135,000.00
05/01/30			56,107.50	56,107.50	3,135,000.00
11/01/30	100,000.00	2.875%	56,107.50	156,107.50	3,035,000.00
05/01/31			54,670.00	54,670.00	3,035,000.00
11/01/31	100,000.00	2.875%	54,670.00	154,670.00	2,935,000.00
05/01/32			53,232.50	53,232.50	2,935,000.00
11/01/32	105,000.00	3.100%	53,232.50	158,232.50	2,830,000.00
05/01/33			51,605.00	51,605.00	2,830,000.00
11/01/33	110,000.00	3.100%	51,605.00	161,605.00	2,720,000.00
05/01/34			49,900.00	49,900.00	2,720,000.00
11/01/34	110,000.00	3.100%	49,900.00	159,900.00	2,610,000.00
05/01/35			48,195.00	48,195.00	2,610,000.00
11/01/35	115,000.00	3.100%	48,195.00	163,195.00	2,495,000.00
05/01/36			46,412.50	46,412.50	2,495,000.00
11/01/36	120,000.00	3.100%	46,412.50	166,412.50	2,375,000.00
05/01/37			44,552.50	44,552.50	2,375,000.00
11/01/37	125,000.00	3.100%	44,552.50	169,552.50	2,250,000.00
05/01/38			42,615.00	42,615.00	2,250,000.00
11/01/38	125,000.00	3.100%	42,615.00	167,615.00	2,125,000.00
05/01/39			40,677.50	40,677.50	2,125,000.00
11/01/39	130,000.00	3.100%	40,677.50	170,677.50	1,995,000.00
05/01/40			38,662.50	38,662.50	1,995,000.00
11/01/40	135,000.00	3.100%	38,662.50	173,662.50	1,860,000.00
05/01/41			36,570.00	36,570.00	1,860,000.00
11/01/41	140,000.00	3.100%	36,570.00	176,570.00	1,720,000.00
05/01/42			34,400.00	34,400.00	1,720,000.00
11/01/42	145,000.00	4.000%	34,400.00	179,400.00	1,575,000.00
05/01/43			31,500.00	31,500.00	1,575,000.00
11/01/43	150,000.00	4.000%	31,500.00	181,500.00	1,425,000.00
05/01/44			28,500.00	28,500.00	1,425,000.00
11/01/44	155,000.00	4.000%	28,500.00	183,500.00	1,270,000.00
05/01/45			25,400.00	25,400.00	1,270,000.00
11/01/45	160,000.00	4.000%	25,400.00	185,400.00	1,110,000.00

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2021 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/46			22,200.00	22,200.00	1,110,000.00
11/01/46	165,000.00	4.000%	22,200.00	187,200.00	945,000.00
05/01/47			18,900.00	18,900.00	945,000.00
11/01/47	175,000.00	4.000%	18,900.00	193,900.00	770,000.00
05/01/48			15,400.00	15,400.00	770,000.00
11/01/48	180,000.00	4.000%	15,400.00	195,400.00	590,000.00
05/01/49			11,800.00	11,800.00	590,000.00
11/01/49	190,000.00	4.000%	11,800.00	201,800.00	400,000.00
05/01/50			8,000.00	8,000.00	400,000.00
11/01/50	195,000.00	4.000%	8,000.00	203,000.00	205,000.00
05/01/51			4,100.00	4,100.00	205,000.00
11/01/51	205,000.00	4.000%	4,100.00	209,100.00	-
Total	3,675,000.00		2,189,732.52	5,864,732.52	

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023
FISCAL YEAR 2025**

	Fiscal Year 2024				
	Proposed Amended Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Proposed Budget FY 2025
REVENUES					
Assessment levy: on-roll	\$ -				\$ 404,320
Allowable discounts (4%)	-				(16,173)
Net assessment levy - on-roll	-	\$ -	\$ -	\$ -	388,147
Assessment levy: off-roll	371,974	34,946	337,028	371,974	-
Interest	-	4,378	-	4,378	-
Total revenues	371,974	39,324	337,028	376,352	388,147
EXPENDITURES					
Debt service					
Principal	70,000	-	70,000	70,000	75,000
Interest	178,314	28,330	149,984	178,314	296,555
Tax collector	-	-	-	-	12,130
Cost of issuance	-	5,724	-	5,724	-
Total expenditures	248,314	34,054	219,984	254,038	383,685
Excess/(deficiency) of revenues over/(under) expenditures	123,660	5,270	117,044	122,314	4,462
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(276)	-	(276)	-
Total other financing sources/(uses)	-	(276)	-	(276)	-
Net increase/(decrease) in fund balance	123,660	4,994	117,044	122,038	4,462
Fund balance:					
Beginning fund balance (unaudited)	214,317	220,242	225,236	220,242	342,280
Ending fund balance (projected)	<u>\$337,977</u>	<u>\$ 225,236</u>	<u>\$ 342,280</u>	<u>\$ 342,280</u>	<u>346,742</u>
Use of fund balance:					
Debt service reserve account balance (required)					(185,987)
Principal and interest expense - November 1, 2025					(146,449)
Projected fund balance surplus/(deficit) as of September 30, 2025					<u>\$ 14,306</u>

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			148,277.50	148,277.50	5,190,000.00
05/01/25	75,000.00	4.875%	148,277.50	223,277.50	5,115,000.00
11/01/25			146,449.38	146,449.38	5,115,000.00
05/01/26	80,000.00	4.875%	146,449.38	226,449.38	5,035,000.00
11/01/26			144,499.38	144,499.38	5,035,000.00
05/01/27	80,000.00	4.875%	144,499.38	224,499.38	4,955,000.00
11/01/27			142,549.38	142,549.38	4,955,000.00
05/01/28	85,000.00	4.875%	142,549.38	227,549.38	4,870,000.00
11/01/28			140,477.50	140,477.50	4,870,000.00
05/01/29	90,000.00	4.875%	140,477.50	230,477.50	4,780,000.00
11/01/29			138,283.75	138,283.75	4,780,000.00
05/01/30	95,000.00	4.875%	138,283.75	233,283.75	4,685,000.00
11/01/30			135,968.13	135,968.13	4,685,000.00
05/01/31	100,000.00	5.700%	135,968.13	235,968.13	4,585,000.00
11/01/31			133,118.13	133,118.13	4,585,000.00
05/01/32	105,000.00	5.700%	133,118.13	238,118.13	4,480,000.00
11/01/32			130,125.63	130,125.63	4,480,000.00
05/01/33	115,000.00	5.700%	130,125.63	245,125.63	4,365,000.00
11/01/33			126,848.13	126,848.13	4,365,000.00
05/01/34	120,000.00	5.700%	126,848.13	246,848.13	4,245,000.00
11/01/34			123,428.13	123,428.13	4,245,000.00
05/01/35	125,000.00	5.700%	123,428.13	248,428.13	4,120,000.00
11/01/35			119,865.63	119,865.63	4,120,000.00
05/01/36	135,000.00	5.700%	119,865.63	254,865.63	3,985,000.00
11/01/36			116,018.13	116,018.13	3,985,000.00
05/01/37	140,000.00	5.700%	116,018.13	256,018.13	3,845,000.00
11/01/37			112,028.13	112,028.13	3,845,000.00
05/01/38	150,000.00	5.700%	112,028.13	262,028.13	3,695,000.00
11/01/38			107,753.13	107,753.13	3,695,000.00
05/01/39	160,000.00	5.700%	107,753.13	267,753.13	3,535,000.00
11/01/39			103,193.13	103,193.13	3,535,000.00
05/01/40	170,000.00	5.700%	103,193.13	273,193.13	3,365,000.00
11/01/40			98,348.13	98,348.13	3,365,000.00
05/01/41	180,000.00	5.700%	98,348.13	278,348.13	3,185,000.00
11/01/41			93,218.13	93,218.13	3,185,000.00
05/01/42	190,000.00	5.700%	93,218.13	283,218.13	2,995,000.00
11/01/42			87,803.13	87,803.13	2,995,000.00
05/01/43	200,000.00	5.700%	87,803.13	287,803.13	2,795,000.00
11/01/43			82,103.13	82,103.13	2,795,000.00
05/01/44	210,000.00	5.875%	82,103.13	292,103.13	2,585,000.00
11/01/44			75,934.38	75,934.38	2,585,000.00
05/01/45	225,000.00	5.875%	75,934.38	300,934.38	2,360,000.00
11/01/45			69,325.00	69,325.00	2,360,000.00
05/01/46	240,000.00	5.875%	69,325.00	309,325.00	2,120,000.00
11/01/46			62,275.00	62,275.00	2,120,000.00

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE**

05/01/47	250,000.00	5.875%	62,275.00	312,275.00	1,870,000.00
11/01/47			54,931.25	54,931.25	1,870,000.00
05/01/48	265,000.00	5.875%	54,931.25	319,931.25	1,605,000.00
11/01/48			47,146.88	47,146.88	1,605,000.00
05/01/49	285,000.00	5.875%	47,146.88	332,146.88	1,320,000.00
11/01/49			38,775.00	38,775.00	1,320,000.00
05/01/50	300,000.00	5.875%	38,775.00	338,775.00	1,020,000.00
11/01/50			29,962.50	29,962.50	1,020,000.00
05/01/51	320,000.00	5.875%	29,962.50	349,962.50	700,000.00
11/01/51			20,562.50	20,562.50	700,000.00
05/01/52	340,000.00	5.875%	20,562.50	360,562.50	360,000.00
11/01/52			10,575.00	10,575.00	360,000.00
05/01/53	360,000.00	5.875%	10,575.00	370,575.00	-
Total	5,190,000.00		5,679,686.44	10,869,686.44	

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2025 ASSESSMENTS**

On-Roll - Phase One					
Product/Parcel	Units	FY 2025 O&M Assessment per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Assessment per Unit	FY 2024 Total Assessment per Unit
Townhome/Villa 36'	84	\$ 87.54	\$ 623.88	\$ 711.42	\$ 711.71
Single Family 40'	22	97.27	693.19	790.46	790.77
Single Family 45'	1	109.42	779.84	889.26	889.62
Single Family 50'	125	121.58	866.49	988.07	988.47
Single Family 60'	54	145.89	1,039.79	1,185.68	1,186.17
Total	286				

On-Roll - Phase Two					
Product/Parcel	Units	FY 2025 O&M Assessment per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Assessment per Unit	FY 2024 Total Assessment per Unit
Townhome/Villa 36'	52	\$ 87.54	\$ 779.00	\$ 866.54	\$ 798.36
Single Family 40'	85	97.27	865.92	963.19	887.40
Single Family 45'	-	109.42	-	109.42	102.10
Single Family 50'	177	121.58	1,082.12	1,203.70	1,108.99
Single Family 60'	76	145.89	1,298.33	1,444.22	1,330.59
Total	390				

Off-Roll Assessments - Future Phases					
Product/Parcel	Units	FY 2025 O&M Assessment per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Assessment per Unit	FY 2024 Total Assessment per Unit
Townhome/Villa 36'	-	\$ 81.41	\$ -	\$ 81.41	\$ 81.68
Single Family 40'	42	90.46	-	90.46	90.75
Single Family 45'	-	101.76	-	101.76	102.10
Single Family 50'	204	113.07	-	113.07	113.44
Single Family 60'	53	135.68	-	135.68	136.13
Total	299				

OCALE PRESERVE

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2024-11

[ANNUAL ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2024/2025; 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 Ocala Preserve 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 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 has determined to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”), attached hereto as **Exhibit A**; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to fund the Adopted Budget through a funding agreement and/or through the imposition of special assessments on benefitted lands within the District, which special assessments may be collected by direct bill or on the tax roll pursuant to Chapter 197, *Florida Statutes*; and

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

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

1. OPERATIONS AND MAINTENANCE ASSESSMENTS.

- a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the

assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B**, and is hereby found to be fair and reasonable.

- b. Assessment Imposition.** Pursuant to Chapters 190, 197 and/or 170, *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.
- c. Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

2. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- a. Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. Direct Bill Assessments.** If and to the extent indicated in **Exhibits A and B**, certain operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on “**Direct Collect Property**” identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits A and B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
 - i.** Operations and maintenance assessments directly collected by the District shall be due and payable on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1st and no later than September 30th of Fiscal Year 2024/2025.
 - ii.** Debt service assessments directly collected by the District are due in full on December 1, 2024; provided, however, that, to the extent permitted by law, the assessments due may be paid in two partial,

deferred payments and on dates that are 30 days prior to the District's corresponding debt service payment dates all as set forth in the invoice(s) prepared by the District Manager.

- iii. In the event that an assessment payment is not made in accordance with the schedule(s) stated above, the whole assessment – including any remaining partial, deferred payments for the Fiscal Year, 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.

3. **ASSESSMENT ROLL; AMENDMENTS.** 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. 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.

4. **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.

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

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

ATTEST:

**OCALA PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget

Exhibit B: Assessment Roll (identifying Tax Roll Property and Direct Collect Property)

Ocala Preserve

COMMUNITY DEVELOPMENT DISTRICT

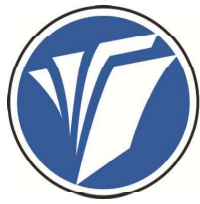
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**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA**

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Ocala Preserve Community Development District
Marion County, Florida

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the 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, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

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

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

Auditor's 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our 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 Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

B. Saw & Associates

June 21, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Ocala Preserve Community Development District, Marion County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. 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 deficit balance of (\$179,340).
- The change in the District's total net position in comparison with the prior fiscal year was (\$81,700), 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, 2023, the District's governmental funds reported combined ending fund balances of \$455,284, an increase of \$253,469 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, restricted for debt service, unassigned deficit fund balance in the capital projects fund, and the remainder is unassigned fund balance in the general fund.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic 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, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions and special assessments. The District does not have any business-type activities. The governmental activities of the District include the general government and maintenance functions.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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 balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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, liabilities exceeded assets at the close of the most recent fiscal year.

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

NET POSITION SEPTEMBER 30,			
	2023		2022
Current and other assets	\$ 484,322	\$	233,311
Capital assets, net of depreciation	8,516,201		3,698,508
Total assets	9,000,523		3,931,819
Current liabilities	77,025		78,335
Long-term liabilities	9,102,838		3,951,124
Total liabilities	9,179,863		4,029,459
Net position			
Net investment in capital assets	(592,174)		(252,616)
Restricted	381,509		155,781
Unrestricted	31,325		(805)
Total net position	\$ (179,340)	\$	(97,640)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease was due to bond issue costs.

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

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2023	2022
Revenues:		
Program revenues		
Charges for services	\$ 330,681	\$ 212,644
Operating grants and contributions	6,505	76,420
Capital grants and contributions	5,537	4,709
Total revenues	342,723	293,773
Expenses:		
General government	81,461	74,276
Interest	125,282	101,945
Bond issue costs	217,680	211,769
Total expenses	424,423	387,990
Change in net position	(81,700)	(94,217)
Net position - beginning	(97,640)	(3,423)
Net position - ending	\$ (179,340)	\$ (97,640)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023, was \$424,423. The costs of the District's activities were primarily funded by program revenues. Program revenues of the District are comprised primarily of assessments and Developer contributions for the current and prior fiscal years. Expenses increased primarily due to an increase in interest expense.

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, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$8,516,201 invested in capital assets for its governmental activities. In the government-wide financial statements no depreciation has been taken. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$9,020,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

For the subsequent fiscal year, the District anticipates that the cost of general operations will increase as the District is built out.

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 the Ocala Preserve Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

**OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	Governmental Activities
ASSETS	
Cash	\$ 33,738
Prepays	5,500
Due from Developer	5,537
Restricted assets:	
Investments	439,547
Capital assets:	
Nondepreciable	8,516,201
Total assets	<u>9,000,523</u>
LIABILITIES	
Accounts payable	13,637
Due to Developer	9,864
Accrued interest payable	53,524
Non-current liabilities:	
Due within one year	155,000
Due in more than one year	8,947,838
Total liabilities	<u>9,179,863</u>
NET POSITION	
Net investment in capital assets	(592,174)
Restricted for debt service	381,509
Unrestricted	31,325
Total net position	<u>\$ (179,340)</u>

See notes to the financial statements

**OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 81,461	\$ 107,276	\$ 778	\$ -	\$ 26,593
Maintenance and operations	-	-	-	5,537	5,537
Interest	125,282	223,405	5,727	-	103,850
Bond issue costs	217,680	-	-	-	(217,680)
Total governmental activities	424,423	330,681	6,505	5,537	(81,700)
					Change in net position (81,700)
					Net position - beginning (97,640)
					<u>Net position - ending \$ (179,340)</u>

See notes to the financial statements

**OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 33,738	\$ -	\$ -	\$ 33,738
Investments	-	439,547	-	439,547
Due from Developer	-	-	5,537	5,537
Prepays	5,500	-	-	5,500
Total assets	<u>\$ 39,238</u>	<u>\$ 439,547</u>	<u>\$ 5,537</u>	<u>\$ 484,322</u>
LIABILITIES				
Liabilities:				
Accounts payable	\$ 7,402	\$ 698	\$ 5,537	\$ 13,637
Due to Developer	6,048	3,816	-	9,864
Total liabilities	<u>13,450</u>	<u>4,514</u>	<u>5,537</u>	<u>23,501</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - Developer	-	-	5,537	5,537
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>5,537</u>	<u>5,537</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	5,500	-	-	5,500
Restricted for:				
Debt service	-	435,033	-	435,033
Unassigned	20,288	-	(5,537)	14,751
Total fund balances	<u>25,788</u>	<u>435,033</u>	<u>(5,537)</u>	<u>455,284</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 39,238</u>	<u>\$ 439,547</u>	<u>\$ 5,537</u>	<u>\$ 484,322</u>

See notes to the financial statements

**OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund balance - governmental funds	\$	455,284
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of accumulated depreciation, in the assets of the government as a whole.

Capital assets	8,516,201	
Accumulated depreciation	-	8,516,201

Assets recorded in the governmental fund financial statements that are not available to pay for the current-period expenditures are unavailable revenue in the governmental funds.

5,537

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(53,524)	
Bonds payable	(9,102,838)	(9,156,362)
Net position of governmental activities		\$ (179,340)

See notes to the financial statements

**OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 107,276	\$ 223,405	\$ -	\$ 330,681
Developer contributions	8,404	-	-	8,404
Interest	-	5,727	-	5,727
Total revenues	115,680	229,132	-	344,812
EXPENDITURES				
Current:				
General government	81,461	-	-	81,461
Debt service:				
Principal	-	95,000	-	95,000
Interest	-	129,587	-	129,587
Bond issuance costs	-	217,680	-	217,680
Capital outlay		-	4,817,693	4,817,693
Total expenditures	81,461	442,267	4,817,693	5,341,421
Excess (deficiency) of revenues over (under) expenditures	34,219	(213,135)	(4,817,693)	(4,996,609)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	447,844	4,812,156	5,260,000
Original issue discount	-	(9,922)	-	(9,922)
Total other financing sources (uses)	-	437,922	4,812,156	5,250,078
Net change in fund balances	34,219	224,787	(5,537)	253,469
Fund balances - beginning	(8,431)	210,246	-	201,815
Fund balances - ending	\$ 25,788	\$ 435,033	\$ (5,537)	\$ 455,284

See notes to the financial statements

**OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - total governmental funds	\$ 253,469
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	4,817,693
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(5,260,000)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements.	5,537
Certain revenues were unavailable for the governmental fund financial statements in the prior fiscal year. In the current fiscal year, these revenues were recorded in the governmental fund financial	(7,626)
Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	9,922
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	3,364
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	95,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	941
Change in net position of governmental activities	<u>\$ (81,700)</u>

See notes to the financial statements

**OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Ocala Preserve Community Development District ("District") was created by Ordinance No. 21-15 of Marion County, Florida effective on June 15, 2021 and established pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, 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 four members. The Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. All of the Board members are affiliated with Forestar, LLC the ("Developer").

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 2 – 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.

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*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the 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. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on certain land and all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January. 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. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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.

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.

Debt Service Fund

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

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other 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 Inter-local Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, unspent Bond proceeds are required to be held in investments as specified in the Bond Indentures.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures.

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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 reported as an expense in the year 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 sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

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.

The District can establish limitations on the use of fund balance as follows:

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 established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also 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.

NOTE 2 – 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 3 – 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) Public hearings are 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 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2023:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligations			Weighted average of the fund
Fund - Class Y	\$ 439,547	S&P AAAm	portfolio: 24 days
	<u>\$ 439,547</u>		

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.

However, the Bond Indentures limit the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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.

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. Accordingly, the District's investments have been reported at amortized costs above.

NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 2,911,375	\$ -	\$ -	\$ 2,911,375
Infrastructure under construction	787,133	4,817,693	-	5,604,826
Total capital assets, being depreciated	3,698,508	4,817,693	-	8,516,201
Governmental activities capital assets, net	<u>\$ 3,698,508</u>	<u>\$ 4,817,693</u>	<u>\$ -</u>	<u>\$ 8,516,201</u>

The infrastructure intended to serve the District will be built out in phases. The Series 2021 and 2023 projects include land acquisition, stormwater management, utilities, and other improvements. The total cost for the 2021 and 2023 projects has been estimated at approximately \$5,350,000 and \$6,950,000, respectively. A portion of the project's costs were expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements will be conveyed to others for ownership and maintenance responsibilities. Substantially all of the current year improvements were acquired from the Developer.

NOTE 6 – LONG-TERM LIABILITIES

Series 2021

On December 3, 2021, the District issued \$3,855,000 of Capital Improvement Revenue Bonds, Series 2021 consisting of Term Bonds with due dates from November 1, 2026, to November 1, 2051 and fixed interest rates from 2.375% to 4%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2022. Principal on the Bonds is to be paid serially commencing November 1, 2022, through November 1, 2051.

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2021 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

Series 2023

On September 27, 2023, the District issued \$5,260,000 of Capital Improvement Revenue Bonds, Series 2023 consisting of Term Bonds with due dates from May 1, 2030, to May 1, 2053, and fixed interest rates from 4.875% to 5.875%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2023. Principal on the Bonds is to be paid serially commencing May 1, 2024, through May 1, 2053.

The Series 2023 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2023 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2021	\$ 3,855,000	\$ -	\$ 95,000	\$ 3,760,000	\$ 85,000
Add bond premium	96,124	-	3,364	92,760	-
Series 2023	-	5,260,000	-	5,260,000	70,000
Less bond discount	-	(9,922)	-	(9,922)	-
Total	<u>\$ 3,951,124</u>	<u>\$ 5,250,078</u>	<u>\$ 98,364</u>	<u>\$ 9,102,838</u>	<u>\$ 155,000</u>

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 155,000	\$ 305,763	\$ 460,763
2025	160,000	421,986	581,986
2026	165,000	416,311	581,311
2027	170,000	410,333	580,333
2028	175,000	404,070	579,070
2029-2033	1,000,000	1,909,356	2,909,356
2034-2038	1,250,000	1,668,716	2,918,716
2039-2043	1,575,000	1,355,366	2,930,366
2044-2048	1,995,000	926,038	2,921,038
2049-2053	2,375,000	357,244	2,732,244
Total	\$ 9,020,000	\$ 8,175,183	\$ 17,195,183

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$8,404.

NOTE 8 – 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's operations.

NOTE 9 – MANAGEMENT AGREEMENTS

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory 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 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations

**OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 107,280	\$ 107,276	\$ (4)
Developer Contribution	-	8,404	8,404
Total revenues	<u>107,280</u>	<u>115,680</u>	<u>8,400</u>
EXPENDITURES			
Current:			
General government	<u>107,273</u>	81,461	25,812
Total expenditures	<u>107,273</u>	<u>81,461</u>	<u>25,812</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 7</u>	34,219	<u>\$ 34,212</u>
Fund balance - beginning		<u>(8,431)</u>	
Fund balance - ending		<u>\$ 25,788</u>	

See notes to required supplementary information

**OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA
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).

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, 2023.

**OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT
MARION COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	3
Employee compensation	0
Independent contractor compensation	\$74,216.18
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance: 87.83-146.38 Debt service: 623.88 - 1039.79
Special assessments collected	\$330,681
Outstanding Bonds:	see Note 6 for details



**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
Ocala Preserve Community Development District
Marion County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Ocala Preserve Community Development District, Marion County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 21, 2024

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



June 21, 2024



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**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
Ocala Preserve Community Development District
Marion County, Florida

We have examined Ocala Preserve Community Development District, Marion County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2023. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

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

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 Ocala Preserve Community Development District, Marion County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 21, 2024



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Ocala Preserve Community Development District
Marion County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Ocala Preserve Community Development District, Marion County, Florida ("District") as of and for the fiscal year ended September 30, 2023 and have issued our report thereon dated June 21, 2024.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 21, 2024, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the state of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Ocala Preserve Community Development District, Marion County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 21, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2022.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2023.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted as of September 30, 2023. It is management's responsibility to monitor 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.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

Ocala Preserve

COMMUNITY DEVELOPMENT DISTRICT

7A

RESOLUTION 2024-12

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

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

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

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

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

ATTEST:

**OCALA PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Ocala Preserve

COMMUNITY DEVELOPMENT DISTRICT

8

Memorandum

To: Board of Supervisors

From: District Management

Date: August 02, 2024

RE: HB7013 - Special Districts Performance Measures and Standards Reporting

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

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

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

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

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

Exhibit A: Goals, Objectives and Annual Reporting Form

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

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2 Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.3 Access to Records Compliance

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

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

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

Achieved: Yes ☐ No ☐

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

Goal 2.1 District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☐ No ☐

3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

Goal 3.1 Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2 Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3 Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

District Manager

Chair/Vice Chair, Board of Supervisors

Print Name

Print Name

Date

Date

Ocala Preserve

COMMUNITY DEVELOPMENT DISTRICT

9A

OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT

c/o Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
877-276-0889

July 24 _____, 2024

Forestar (USA) Real Estate Group Inc.
10700 Pecan Park Blvd, Suite 150
Austin, Texas 78750

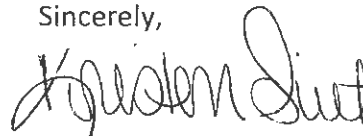
RE: Letter Agreement for Real Estate Rights

Dear Sir or Madam,

I am writing at the direction of the Chairperson of the Ocala Preserve Community Development District ("District") to request that Forestar (USA) Real Estate Group Inc. ("Developer") provide the District with any real estate rights needed for the operation and maintenance of the stormwater system within the boundaries of the District. Pursuant to that certain *Real Estate Contract*, dated July 29, 2022 ("Real Estate Contract"), and that certain *Special Warranty Deed* recorded in the Official Records of Marion County at Book 7850, Pages 1624-1642 ("Original Deed"), the District previously acquired certain "Property" for value. To cure a defect in the legal description of Property that was the subject of the Original Deed, the District has conveyed the Property in the Original Deed back to the Developer and subsequently the Developer conveyed the platted stormwater tracts in Ocala Preserve Phases 11, 13, 12 and 8 to the District.¹ The Developer agrees to provide the District with any additional real estate rights for stormwater ponds within the District's boundaries, as such remaining lands are platted. The Developer agrees to "true-up" the purchase price of the Property under the Real Estate Contract, in the event that the Developer provides less acreage to the District than was originally sold to the District under the Real Estate Contract.

If you are in agreement with the terms of this letter, please sign below and return a copy to my office. Thank you for your assistance with this transaction.

Sincerely,




Kristen Suit
District Manager

¹ Quit Claim Deed, recorded in the Official Records of Marion County at Book __, Pages ____, and Quit Claim Deed, recorded in the Official Records of Marion County at Book __, Pages ____.

[SIGNATURE PAGE FOR LETTER AGREEMENT FOR REAL ESTATE RIGHTS]

AGREED TO BY:
FORESTAR (USA) REAL ESTATE GROUP INC.


By: James D. Allen
Its: Executive Vice President

cc: District Chairperson
District Counsel

OCALE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

9B

This instrument was prepared by:

(This space reserved for Clerk)

Jere Earlywine
Kutak Rock, LLP
107 West College Avenue
Tallahassee, Florida 32301

QUIT CLAIM DEED

THIS QUIT CLAIM DEED is made as of the 21st day of June, 2024, by and between **OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT**, a community development district formed pursuant to Chapter 190, Florida Statutes ("Grantor"), whose mailing address is c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 and **FORESTAR (USA) REAL ESTATE GROUP INC.**, a Delaware corporation ("Grantee"), with a mailing address of 10700 Pecan Park Boulevard, Suite 150, Austin, Texas 78750.

(Wherever used herein, the terms "Grantor" and "Grantee" include all of the parties to this instrument, the heirs, legal representatives and assigns of individuals, and the successors and assigns of trustees, partnerships, limited liability companies, governmental entities, and corporations.)

WITNESSETH

THAT GRANTOR, for consideration in the sum of Ten Dollars (\$10), the receipt and sufficiency of which are hereby acknowledged, do hereby remise, release and quitclaim unto the Grantee forever, all the right, title, interest, claim and demand which the Grantor has in and to the following described lot, piece or parcel of land, and more particularly identified in Exhibit A ("Property"),

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD the same in fee simple forever, subject to taxes for the year hereof and subsequent years, as applicable, and all easements, restrictions, reservations, conditions, covenants, limitations and agreements of record. This reference to such matters of record shall not operate to re-impose the same.

[THIS SPACE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, Grantor has caused these presents to be executed on the day and year first above written.

WITNESS

OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT

By: [Signature]
Name: Steven Hart
Address: 551 N Cattlemen Ed., Suite 304
Sarasota, FL 34232

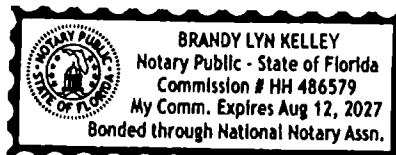
By: [Signature]
Name: Christian Cotter
Title: Chair

By: [Signature]
Name: Brandy Kelley
Address: 551 N Cattlemen Ed., Suite 304
Sarasota, FL 34232

STATE OF FLORIDA
COUNTY OF SARASOTA

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 26th day of June, 2024, by Christian Cotter, as Chair of Ocala Preserve Community Development District, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

(NOTARY SEAL)



[Signature]
NOTARY PUBLIC, STATE OF FLORIDA

Name: Brandy Kelley
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

Exhibit "A"

The Land

The Land referred to herein below is situated in the County of Marion, State of Florida, and is described as follows:

A PARCEL OF LAND LYING IN SECTION 33, TOWNSHIP 14 SOUTH, RANGE 21 EAST, MARION COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SECTION 33, RUN THENCE ALONG THE EAST BOUNDARY OF SECTION 33, S.00°34'58"W., A DISTANCE OF 1799.00 FEET; THENCE N.90°00'00"W., A DISTANCE OF 915.59 FEET TO THE POINT OF BEGINNING; THENCE WESTERLY, 167.89 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 381.07 FEET AND A CENTRAL ANGLE OF 25°14'36" (CHORD BEARING N.72°44'36"W., 166.54 FEET); THENCE N.90°00'00"W., A DISTANCE OF 284.02 FEET; THENCE S.00°00'00"E., A DISTANCE OF 115.00 FEET; THENCE N.90°00'00"W., A DISTANCE OF 127.66 FEET; THENCE NORTHWESTERLY, 49.10 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 27.29 FEET AND A CENTRAL ANGLE OF 103°05'24" (CHORD BEARING N.35°47'55"W., 42.74 FEET); THENCE N.90°00'00"E., A DISTANCE OF 115.00 FEET; THENCE N.00°00'00"E., A DISTANCE OF 100.40 FEET; THENCE NORTHERLY, 62.67 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 100.58 FEET AND A CENTRAL ANGLE OF 35°41'56" (CHORD BEARING N.16°04'51"E., 61.66 FEET); THENCE N.33°58'57"E., A DISTANCE OF 153.15 FEET; THENCE S.55°55'30"E., A DISTANCE OF 456.40 FEET TO THE POINT OF BEGINNING.

A PARCEL OF LAND LYING IN SECTION 33, TOWNSHIP 14 SOUTH, RANGE 21 EAST, MARION COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SECTION 33, RUN THENCE ALONG THE EAST BOUNDARY OF SECTION 33, S.00°34'58"W., A DISTANCE OF 1899.68 FEET; THENCE N.90°00'00"W., A DISTANCE OF 10.00 FEET TO THE POINT OF BEGINNING; THENCE S.00°35'14"W., A DISTANCE OF 442.37 FEET; THENCE N.56°07'12"W., A DISTANCE OF 416.43 FEET; THENCE N.33°55'24"E., A DISTANCE OF 3.14 FEET; THENCE S.56°04'36"E., A DISTANCE OF 120.00 FEET; THENCE N.33°55'24"E., A DISTANCE OF 420.61 FEET; THENCE S.00°06'04"E., A DISTANCE OF 74.44 FEET; THENCE N.90°00'00"E., A DISTANCE OF 14.07 FEET TO THE POINT OF BEGINNING.

A PARCEL OF LAND LYING IN SECTION 34, TOWNSHIP 14 SOUTH, RANGE 21 EAST, MARION COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SECTION 34, RUN THENCE ALONG THE WEST BOUNDARY OF SECTION 34, N.00°30'57"E., A DISTANCE OF 1316.00 FEET; THENCE S.89°36'44"E., A DISTANCE OF 2072.49 FEET; THENCE N.00°05'24"W., A

DISTANCE OF 10.99 FEET TO THE POINT OF BEGINNING; THENCE N.00°01'35"E., A DISTANCE OF 71.73 FEET; THENCE NORTHWESTERLY, 181.18 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 193.87 FEET AND A CENTRAL ANGLE OF 53°32'41" (CHORD BEARING N.25°18'03"W., 174.66 FEET); THENCE S.56°51'48"E., A DISTANCE OF 40.28 FEET; THENCE S.56°07'49"E., A DISTANCE OF 376.33 FEET; THENCE N.89°33'10"W., A DISTANCE OF 271.60 FEET TO THE POINT OF BEGINNING.

A PARCEL OF LAND LYING IN SECTION 34, TOWNSHIP 14 SOUTH, RANGE 21 EAST, MARION COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SECTION 34, RUN THENCE ALONG THE WEST BOUNDARY OF SECTION 34, N.00°30'57"E., A DISTANCE OF 1316.00 FEET; THENCE S.89°36'44"E., A DISTANCE OF 2434.85 FEET; THENCE N.00°00'00"E., A DISTANCE OF 10.62 FEET TO THE POINT OF BEGINNING; THENCE N.56°07'49"W., A DISTANCE OF 112.74 FEET; THENCE N.03°13'27"E., A DISTANCE OF 20.14 FEET; THENCE NORTHEASTERLY, 256.50 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 200.00 FEET AND A CENTRAL ANGLE OF 73°28'50" (CHORD BEARING N.56°26'54"E., 239.28 FEET); THENCE N.69°25'52"W., A DISTANCE OF 140.05 FEET; THENCE NORTHEASTERLY, 31.94 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 73°11'35" (CHORD BEARING N.54°17'43"E., 29.81 FEET); THENCE S.89°25'06"E., A DISTANCE OF 99.66 FEET; THENCE S.44°25'05"E., A DISTANCE OF 29.80 FEET; THENCE S.00°23'58"W., A DISTANCE OF 260.42 FEET; THENCE N.89°33'10"W., A DISTANCE OF 118.71 FEET TO THE POINT OF BEGINNING.

A PARCEL OF LAND LYING IN SECTION 33, TOWNSHIP 14 SOUTH, RANGE 21 EAST, MARION COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SECTION 33, RUN THENCE ALONG THE EAST BOUNDARY OF SECTION 33, S.00°34'58"W., A DISTANCE OF 2499.47 FEET; THENCE N.90°00'00"W., A DISTANCE OF 426.29 FEET TO THE POINT OF BEGINNING; THENCE S.80°04'36"W., A DISTANCE OF 59.96 FEET; THENCE SOUTHWESTERLY, 313.81 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 190.95 FEET AND A CENTRAL ANGLE OF 94°09'34" (CHORD BEARING S.37°16'54"W., 279.67 FEET); THENCE N.09°53'13"W., A DISTANCE OF 88.15 FEET; THENCE N.89°58'06"W., A DISTANCE OF 106.54 FEET; THENCE N.45°11'41"W., A DISTANCE OF 179.07 FEET; THENCE N.00°00'48"W., A DISTANCE OF 53.73 FEET; THENCE N.34°16'24"W., A DISTANCE OF 68.49 FEET; THENCE N.59°07'20"W., A DISTANCE OF 138.99 FEET; THENCE N.02°15'17"W., A DISTANCE OF 24.17 FEET; THENCE EASTERLY, 269.36 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 272.63 FEET AND A CENTRAL ANGLE OF 56°36'31" (CHORD BEARING N.68°15'13"E., 258.54 FEET); THENCE N.56°04'36"W., A DISTANCE OF 115.89 FEET; THENCE N.34°32'15"E., A DISTANCE OF 110.27 FEET; THENCE N.67°26'29"E., A DISTANCE OF 27.16 FEET; THENCE S.33°55'24"W., A DISTANCE OF

112.91 FEET; THENCE S.56°02'37"E., A DISTANCE OF 465.38 FEET; THENCE SOUTHEASTERLY, 125.15 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 345.18 FEET AND A CENTRAL ANGLE OF 20°46'26" (CHORD BEARING S.40°51'41"E., 124.47 FEET) TO THE POINT OF BEGINNING.

A PARCEL OF LAND LYING IN SECTION 33 AND 34, TOWNSHIP 14 SOUTH, RANGE 21 EAST, MARION COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SECTION 33, RUN THENCE ALONG THE EAST BOUNDARY OF SECTION 33, S.00°34'58"W., A DISTANCE OF 2400.94 FEET; THENCE N.90°00'00"W., A DISTANCE OF 10.00 FEET TO THE POINT OF BEGINNING; THENCE S.00°35'14"W., A DISTANCE OF 256.67 FEET; THENCE S.89°34'02"E., A DISTANCE OF 389.63 FEET; THENCE S.56°07'49"E., A DISTANCE OF 305.44 FEET; THENCE SOUTHERLY, 145.37 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 240.11 FEET AND A CENTRAL ANGLE OF 34°41'19" (CHORD BEARING S.17°25'13"W., 143.16 FEET); THENCE S.00°35'49"W., A DISTANCE OF 87.30 FEET; THENCE S.89°24'11"E., A DISTANCE OF 115.00 FEET; THENCE S.00°35'49"W., A DISTANCE OF 20.00 FEET; THENCE N.89°24'11"W., A DISTANCE OF 131.46 FEET; THENCE N.89°24'11"W., A DISTANCE OF 118.11 FEET; THENCE WESTERLY, 141.18 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 190.42 FEET AND A CENTRAL ANGLE OF 42°28'49" (CHORD BEARING N.71°28'50"W., 137.97 FEET); THENCE N.43°13'15"W., A DISTANCE OF 121.07 FEET; THENCE NORTHWESTERLY, 14.22 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 32°35'28" (CHORD BEARING N.26°13'08"W., 14.03 FEET); THENCE N.09°55'24"W., A DISTANCE OF 60.51 FEET; THENCE NORTHERLY, 22.01 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 50°27'06" (CHORD BEARING N.15°18'10"E., 21.31 FEET); THENCE NORTHERLY, 164.88 FEET ALONG THE ARC OF A REVERSE CURVE TO THE LEFT HAVING A RADIUS OF 179.17 FEET AND A CENTRAL ANGLE OF 52°43'36" (CHORD BEARING N.14°09'55"E., 159.12 FEET); THENCE N.14°06'30"W., A DISTANCE OF 11.94 FEET; THENCE N.89°34'13"W., A DISTANCE OF 139.80 FEET; THENCE WESTERLY, 67.59 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 60.00 FEET AND A CENTRAL ANGLE OF 64°32'40" (CHORD BEARING N.89°34'13"W., 64.07 FEET); THENCE N.89°34'13"W., A DISTANCE OF 38.22 FEET; THENCE S.80°04'36"W., A DISTANCE OF 115.00 FEET; THENCE N.09°55'22"W., A DISTANCE OF 173.64 FEET; THENCE NORTHERLY, 209.85 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 619.30 FEET AND A CENTRAL ANGLE OF 19°24'51" (CHORD BEARING N.21°05'54"W., 208.84 FEET); THENCE N.56°57'52"E., A DISTANCE OF 54.18 FEET; THENCE S.56°23'54"E., A DISTANCE OF 170.82 FEET TO THE POINT OF BEGINNING.

A PARCEL OF LAND LYING IN SECTION 34, TOWNSHIP 14 SOUTH, RANGE 21 EAST, MARION COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SECTION 34, RUN THENCE ALONG THE WEST BOUNDARY OF SECTION 34, N.00°30'57"E., A DISTANCE OF 1925.43 FEET; THENCE N.90°00'00"E., A DISTANCE OF 206.57 FEET TO THE POINT OF BEGINNING; THENCE S.89°50'48"E., A DISTANCE OF 645.49 FEET; THENCE SOUTHEASTERLY, 21.32 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 15.00 FEET AND A CENTRAL ANGLE OF 81°26'12" (CHORD BEARING S.48°55'20"E., 19.57 FEET); THENCE S.04°03'34"E., A DISTANCE OF 52.49 FEET; THENCE SOUTHWESTERLY, 504.06 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 340.84 FEET AND A CENTRAL ANGLE OF 84°44'00" (CHORD BEARING S.47°30'51"W., 459.47 FEET); THENCE S.89°30'08"E., A DISTANCE OF 87.59 FEET; THENCE S.01°48'35"E., A DISTANCE OF 5.17 FEET; THENCE NORTHERLY, 545.56 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 175.00 FEET AND A CENTRAL ANGLE OF 178°37'12" (CHORD BEARING N.00°55'28"W., 349.97 FEET); THENCE S.89°45'55"W., A DISTANCE OF 155.41 FEET; THENCE S.00°14'05"E., A DISTANCE OF 183.30 FEET; THENCE N.89°36'29"W., A DISTANCE OF 29.08 FEET; THENCE NORTHERLY, 211.87 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 565.00 FEET AND A CENTRAL ANGLE OF 21°29'08" (CHORD BEARING N.13°11'24"W., 210.63 FEET) TO THE POINT OF BEGINNING.

A PARCEL OF LAND LYING IN SECTION 34, TOWNSHIP 14 SOUTH, RANGE 21 EAST, MARION COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SECTION 34, RUN THENCE ALONG THE WEST BOUNDARY OF SECTION 34, N.00°30'57"E., A DISTANCE OF 2088.51 FEET; THENCE N.90°00'00"E., A DISTANCE OF 876.95 FEET TO THE POINT OF BEGINNING; THENCE N.00°35'49"E., A DISTANCE OF 201.21 FEET; THENCE S.56°14'39"E., A DISTANCE OF 359.17 FEET; THENCE N.89°22'18"W., A DISTANCE OF 152.24 FEET; THENCE N.00°35'52"E., A DISTANCE OF 49.64 FEET; THENCE N.88°59'16"W., A DISTANCE OF 50.00 FEET; THENCE S.01°00'44"W., A DISTANCE OF 50.08 FEET; THENCE S.86°13'18"W., A DISTANCE OF 62.36 FEET; THENCE N.89°24'11"W., A DISTANCE OF 35.89 FEET TO THE POINT OF BEGINNING.

A PARCEL OF LAND LYING IN SECTION 34, TOWNSHIP 14 SOUTH, RANGE 21 EAST, MARION COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SECTION 34, RUN THENCE ALONG THE WEST BOUNDARY OF SECTION 34, N.00°30'57"E., A DISTANCE OF 2400.99 FEET; THENCE N.90°00'00"E., A DISTANCE OF 800.11 FEET TO THE POINT OF BEGINNING; THENCE NORTHEASTERLY, 79.04 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 75.62 FEET AND A CENTRAL ANGLE OF 59°53'16" (CHORD BEARING N.60°21'31"E., 75.49 FEET); THENCE S.89°34'13"E., A DISTANCE OF 317.07 FEET; THENCE S.00°25'45"W., A DISTANCE OF 115.00 FEET; THENCE S.89°28'29"E., A DISTANCE OF 335.15 FEET; THENCE EASTERLY, 318.61 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF

463.75 FEET AND A CENTRAL ANGLE OF 39°21'49" (CHORD BEARING S.66°50'59"E., 312.38 FEET); THENCE S.50°29'21"E., A DISTANCE OF 120.60 FEET; THENCE S.53°23'11"E., A DISTANCE OF 148.25 FEET; THENCE S.57°02'52"E., A DISTANCE OF 184.14 FEET; THENCE SOUTHEASTERLY, 68.75 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 59.61 FEET AND A CENTRAL ANGLE OF 66°04'39" (CHORD BEARING S.33°53'34"E., 65.00 FEET); THENCE S.00°35'18"W., A DISTANCE OF 93.05 FEET; THENCE S.05°53'56"W., A DISTANCE OF 35.57 FEET; THENCE S.89°19'12"E., A DISTANCE OF 115.48 FEET; THENCE S.05°53'56"W., A DISTANCE OF 26.73 FEET; THENCE SOUTHWESTERLY, 41.88 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 29.29 FEET AND A CENTRAL ANGLE OF 81°54'36" (CHORD BEARING S.46°15'58"W., 38.40 FEET); THENCE WESTERLY, 143.67 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 236.49 FEET AND A CENTRAL ANGLE OF 34°48'27" (CHORD BEARING N.75°07'30"W., 141.47 FEET); THENCE N.14°54'21"E., A DISTANCE OF 143.58 FEET; THENCE N.56°13'39"W., A DISTANCE OF 495.08 FEET; THENCE WESTERLY, 239.56 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 452.54 FEET AND A CENTRAL ANGLE OF 30°19'50" (CHORD BEARING N.70°54'54"W., 236.77 FEET); THENCE N.89°24'08"W., A DISTANCE OF 286.22 FEET; THENCE S.00°45'59"W., A DISTANCE OF 134.08 FEET; THENCE N.56°08'26"W., A DISTANCE OF 559.06 FEET TO THE POINT OF BEGINNING.

A PARCEL OF LAND LYING IN SECTION 33, TOWNSHIP 14 SOUTH, RANGE 21 EAST, MARION COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SECTION 33, RUN THENCE ALONG THE EAST BOUNDARY OF SECTION 33, S.00°34'58"W., A DISTANCE OF 1261.84; THENCE N.90°00'00"W., A DISTANCE OF 24.53 FEET TO THE POINT OF BEGINNING; THENCE S.00°34'35"W., A DISTANCE OF 389.63 FEET; THENCE N.55°31'57"W., A DISTANCE OF 678.03 FEET; THENCE N.34°28'03"E., A DISTANCE OF 50.14 FEET; THENCE S.56°34'36"E., A DISTANCE OF 115.00 FEET; THENCE NORTHEASTERLY, 173.54 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 672.92 FEET AND A CENTRAL ANGLE OF 14°46'34" (CHORD BEARING N.25°59'29"E., 173.06 FEET); THENCE N.19°22'25"E., A DISTANCE OF 206.64 FEET; THENCE NORTHERLY, 125.91 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 465.00 FEET AND A CENTRAL ANGLE OF 15°30'50" (CHORD BEARING N.08°20'00"E., 125.52 FEET); THENCE S.00°34'35"W., A DISTANCE OF 123.86 FEET; THENCE S.21°31'13"W., A DISTANCE OF 101.72 FEET; THENCE S.18°17'33"W., A DISTANCE OF 244.23 FEET; THENCE S.89°25'25"E., A DISTANCE OF 189.58 FEET; THENCE EASTERLY, 67.93 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 60.00 FEET AND A CENTRAL ANGLE OF 64°52'18" (CHORD BEARING N.83°55'41"E., 64.36 FEET); THENCE S.89°25'25"E., A DISTANCE OF 137.71 FEET TO THE POINT OF BEGINNING.

A PARCEL OF LAND LYING IN SECTION 33, TOWNSHIP 14 SOUTH, RANGE 21 EAST, MARION COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SECTION 33, THENCE ALONG THE NORTH BOUNDARY OF THE NORTHEAST 1/4 OF SECTION 33, N.89°18'05"W., A DISTANCE OF 1322.99 FEET ON THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 33, THENCE N.89°17'14"W., A DISTANCE OF 1323.22 FEET; THENCE ALONG THE NORTH BOUNDARY OF THE NORTHWEST 1/4 OF SECTION 33, N.89°34'14"W., A DISTANCE OF 770.98 FEET; THENCE S.00°00'00"E., A DISTANCE OF 130.44 FEET TO THE POINT OF BEGINNING; THENCE S.54°47'14"E., A DISTANCE OF 642.14 FEET; THENCE S.89°59'55"W., A DISTANCE OF 1064.95 FEET; THENCE N.00°48'25"E., A DISTANCE OF 353.33 FEET; THENCE EASTERLY, 208.74 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1228.08 FEET AND A CENTRAL ANGLE OF 09°44'19" (CHORD BEARING N.84°41'30"E., 208.49 FEET); THENCE S.89°36'01"E., A DISTANCE OF 327.75 FEET TO THE POINT OF BEGINNING.

TRACT B:

TRACT B, OF OCALA PRESERVE PHASE 11, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 14, PAGE 92, OF THE PUBLIC RECORDS OF MARION COUNTY, FLORIDA.

TRACT F:

TRACT F, OF OCALA PRESERVE PHASE 11, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 14, PAGE 92, OF THE PUBLIC RECORDS OF MARION COUNTY, FLORIDA.

TRACT G:

TRACT G, OF OCALA PRESERVE PHASE 11, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 14, PAGE 92, OF THE PUBLIC RECORDS OF MARION COUNTY, FLORIDA.

TRACT H:

TRACT H, OF OCALA PRESERVE PHASE 11, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 14, PAGE 92, OF THE PUBLIC RECORDS OF MARION COUNTY, FLORIDA.

AND TOGETHER WITH:

TRACTS C, E, H, K, AND L, OF OCALA PRESERVE PHASE 13, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 14, PAGE 142, OF THE PUBLIC RECORDS OF MARION COUNTY, FLORIDA.

Ocala Preserve

COMMUNITY DEVELOPMENT DISTRICT

9C

This instrument was prepared by:

(This space reserved for Clerk)

Jere Earlywine
Kutak Rock LLP
107 W College Ave
Tallahassee, Florida 32301

QUIT CLAIM DEED

THIS QUIT CLAIM DEED is made to be effective as of the 24th day of July, 2024, by and between **FORESTAR (USA) REAL ESTATE GROUP INC.**, a Delaware corporation, with a mailing address of 10700 Pecan Park Boulevard, Suite 150, Austin, Texas 78750 ("**Grantor**"), and **OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Marion County, Florida, and whose mailing address is c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**Grantee**").

WITNESSETH

That Grantor, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby remise, release and quit-claim unto the Grantee forever, all the right, title, interest, claim and demand which the Grantor has in and to the following described parcel of land, situate, lying and being in the County of Marion, State of Florida, and more particularly described below ("**Property**"):

Tracts B, F, G and H (Buffer/Open Space/Drainage Area), as identified on the plat entitled, *Ocala Preserve Phase 11*, as recorded at Plat Book 14, Pages 92-97, of the Official Records of Marion County, Florida.

Tracts C, E, H K, and L (Buffer/Open Space/Drainage Area), as identified on the plat entitled, *Ocala Preserve Phase 13*, as recorded at Plat Book 14, Pages 142-147, of the Official Records of Marion County, Florida.

Tract F (Drainage Retention Area), as identified on the plat entitled, *Ocala Preserve Phase 12*, as recorded at Plat Book 15, Pages 76-82, of the Official Records of Marion County, Florida.

Tracts B, H, J, M and O (Drainage/Retention Area), as identified on the plat entitled, *Ocala Preserve Phase 8*, as recorded at Plat Book 15, Pages 149-156, of the Official Records of Marion County, Florida.

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD the same in fee simple forever, subject to taxes for the year hereof and subsequent years, as applicable, and all easements, restrictions, reservations, conditions, covenants, limitations and agreements of record. This reference to such matters of record shall not operate to re-

impose the same.

This Quit Claim Deed is further subject to the additional terms and conditions set forth on **Exhibit "A"** attached hereto and incorporated herein by reference all of which shall be deemed covenants which touch and concern and run with title to the Property and shall be binding upon Grantee and its successors and assigns.

[CONTINUED ON FOLLOWING PAGE]

IN WITNESS WHEREOF, Grantor has caused these presents to be executed to be effective as of the day and year first above written.

Signed, sealed and delivered
in the presence of:

FORESTAR (USA) REAL ESTATE GROUP INC.

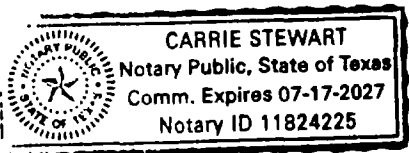
Christi Pierce
Print Name: Christi Pierce
Address: 2221 E LAMAR BLVD.
ARLINGTON, TX 76006

By: James D. Allen
Name: James D. Allen
Title: Executive Vice President

Carrie Stewart
Print Name: CARRIE STEWART
Address: 2221 E LAMAR BLVD.
ARLINGTON, TX 76006

STATE OF TEXAS
COUNTY OF TARRANT

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 24 day of July, 2024, by James D. Allen, as Executive Vice President of Forestar (USA) Real Estate Group Inc., on its behalf. Who ☐ is personally known to me or ☐ produced _____ as identification.



Carrie Stewart
Notary Public | State of Texas

Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.

EXHIBIT A

ADDITIONAL TERMS AND CONDITIONS OF CONVEYANCE

As a material inducement to Grantor conveying the Property to Grantee, Grantor and Grantee covenant and agree as set forth in this Exhibit "A". Grantee acknowledges and agrees by its acceptance of this Deed that but for Grantee's agreement to these provisions, Grantor would not have conveyed the Property to Grantee.

(a) DISCLAIMERS. GRANTOR HEREBY CONVEYS THE PROPERTY TO GRANTEE "AS IS", "WHERE IS", AND "WITH ALL FAULTS" AND WITHOUT ANY WARRANTY, EXPRESS OR IMPLIED. GRANTOR HEREBY SPECIFICALLY DISCLAIMS ANY AND ALL WARRANTIES, GUARANTIES, PROMISES, COVENANTS, AGREEMENTS, OR REPRESENTATIONS OF ANY NATURE WHATSOEVER, PAST, PRESENT, OR FUTURE AS TO OR CONCERNING THE PROPERTY, INCLUDING BUT NOT LIMITED TO THOSE WHICH MIGHT BE IMPLIED AT LAW. Grantee acknowledges that Grantee has had the opportunity to conduct a feasibility study of the Property prior to its acceptance of this Deed. The Property is hereby accepted by Grantee in its then-present condition, "AS IS, WHERE IS, AND WITH ALL FAULTS". Without limiting the foregoing, Grantee acknowledges and agrees that Grantor has not made, has disclaimed, does not make and does specifically disclaim any representations, warranties, promises, covenants, agreements or guaranties of any kind or character whatsoever, whether express or implied, oral, written, past, present or future, of, as to, concerning or with respect to (i) the value, nature, quality or physical or other condition of the Property, including, without limitation, the water, soil and geology, and/or the environmental condition of the Property; (ii) the income to be derived from the Property; (iii) the water, soil, and geology, the suitability thereof and/or of the Property for any and all activities and uses which Grantee may elect to conduct; (iv) the compliance of or by the Property or its operations with any applicable laws, rules, ordinances, or regulations of any applicable governmental authority; (v) the habitability, merchantability, marketability, suitability, profitability, developability, or fitness for a particular purpose of the Property; (vi) the manner or quality of the construction or materials, if any, incorporated into the Property; or (vii) the manner, quality or state of repair of the Property. GRANTOR HAS NOT MADE, HAS DISCLAIMED, DOES NOT MAKE AND DOES SPECIFICALLY DISCLAIM ANY REPRESENTATIONS REGARDING COMPLIANCE WITH ANY ENVIRONMENTAL LAWS OR ANY LAND USE LAWS, RULES, REGULATIONS, ORDERS OR REQUIREMENTS OR ANY OTHER APPLICABLE LAWS, INCLUDING THE PRESENCE OR ABSENCE OF HAZARDOUS SUBSTANCES IN OR ON THE PROPERTY. Grantee further acknowledges that it shall rely solely on its own investigation of the Property and not on any information provided or to be provided by Grantor, and that Grantee's acceptance of this Deed shall constitute acceptance of the Property by Grantee "AS IS" and waiver of all objections or claims against Grantor (including, but not limited to, any right or claim of contribution) arising from or related to the matters set forth above in items (i) through (vii) above. Grantee further acknowledges and agrees that any information provided or to be provided with respect to the Property was obtained from a variety of sources and that Grantor has not made any independent investigation or verification of such information, makes no representations as to the accuracy or completeness of such information, and does not have and shall not have any duty to provide updates regarding such information or otherwise ensure the availability of any such updated information to Grantee. Grantor is not and shall not be liable or bound in any manner by any verbal or written statements, representations or information pertaining to the Property or the operation thereof, furnished by any real estate broker, agent, employee, servant, engineer, surveyor or other third party.

(b) RELEASE AND WAIVER OF CLAIMS. Grantee agrees that Grantor shall not be responsible or liable to Grantee for any defect, errors, or omissions in or relating to the development and/or entitlement of, or construction of improvements on or related to, the Property, latent or otherwise, or on account of any other conditions affecting the Property, as Grantee is acquiring the Property "AS IS, WHERE IS", AND "WITH ALL FAULTS". Grantee, on its own behalf and on behalf of anyone claiming by, through or under Grantee and on behalf of all other Grantee Parties (hereinafter defined), to the maximum extent permitted by applicable law, irrevocably and unconditionally waives, releases, discharges and forever acquits the Grantor Parties (hereinafter defined) from any and all Claims (hereinafter defined) of any nature whatsoever known or unknown, suspected or unsuspected, fixed or

contingent, which Grantee may now or hereafter have, own, hold or claim to have, own or hold, or at any time heretofore may have had, owned, held or claimed to have, own or hold, against Grantor or any of the Grantor Parties, relating to the Property, including, without limitation, the physical condition of the Property, the environmental condition of the Property, the entitlements for the Property, any hazardous materials that may be on or within the Property and any other conditions existing, circumstances or events occurring on, in, about or near the Property whether occurring before, after or at the time of the delivery and acceptance of this Deed. Grantee agrees that the waivers and releases set forth above extend to all Claims of any nature and kind whatsoever, known or unknown, suspected or not suspected, and shall be effective upon the delivery and acceptance of this Deed. **WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, GRANTEE, FOR ITSELF AND ON BEHALF OF THE GRANTEE PARTIES, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAWS, WITH RESPECT TO ALL OR A PART OF THE PROPERTY, HEREBY EXPRESSLY WAIVES, RELEASES AND RELINQUISHES ANY AND ALL CLAIMS GRANTEE OR ANY GRANTEE PARTY MAY NOW OR HEREAFTER HAVE AGAINST GRANTOR AND/OR ANY ONE OR MORE OF THE GRANTOR PARTIES, WHETHER KNOWN OR UNKNOWN, WITH RESPECT TO ANY PAST, PRESENT, OR FUTURE PRESENCE OR EXISTENCE OF HAZARDOUS MATERIALS AT, ON, IN, NEAR, UNDER, OR ABOUT THE PROPERTY, OR WITH RESPECT TO ANY PAST, PRESENT, OR FUTURE VIOLATIONS OF ENVIRONMENTAL LAWS, INCLUDING, WITHOUT LIMITATION (I) ANY AND ALL RIGHTS GRANTEE OR ANY GRANTEE PARTY MAY NOW OR HEREAFTER HAVE TO SEEK CONTRIBUTION FROM GRANTOR OR ANY GRANTOR PARTIES UNDER SECTION 113(F) OF OR OTHERWISE UNDER CERCLA, AS AMENDED, INCLUDING BY THE SUPERFUND AMENDMENTS AND REAUTHORIZATION ACT OF 1986 (42 U.S.C. §9613), AS THE SAME MAY BE FURTHER AMENDED OR REPLACED BY ANY SIMILAR LAW, RULE OR REGULATION; (II) ANY AND ALL CLAIMS, WHETHER KNOWN OR UNKNOWN, NOW OR HEREAFTER EXISTING, WITH RESPECT TO THE PROPERTY UNDER SECTION 107 OF CERCLA (42 U.S.C. §9607); AND (III) ANY AND ALL CLAIMS, WHETHER KNOWN OR UNKNOWN, AND WHETHER BASED ON STRICT LIABILITY OR OTHERWISE, UNDER OTHER APPLICABLE ENVIRONMENTAL LAWS OR BASED ON NUISANCE, TRESPASS OR ANY OTHER COMMON LAW OR STATUTORY PROVISIONS.** Grantee further acknowledges and agrees that each of these releases shall be given full force and effect according to each of its expressed terms and provisions, including but not limited to those relating to unknown, unforeseen, and/or unsuspected claims, damages, and causes of action. To the maximum extent permitted by applicable law, these covenants releasing Grantor and the Grantor Parties shall be a covenant running with the Property and shall be binding upon Grantee and each of the Grantee Parties.

(c) Claims. The term "*Claim*" or "*Claims*" means any and all claims, obligations, actions, causes of action, suits, debts, liens, liabilities, injuries, damages, judgments, losses, demands, orders, penalties, settlements, costs, fines, penalties, forfeitures and expenses of any kind or nature whatsoever (including, without limitation, attorneys' fees and costs and all litigation, mediation, arbitration and other dispute resolution costs and expenses) and includes expenses of enforcing any indemnification, defense or hold harmless obligations under this Exhibit "A", and regardless of whether based on tort, contract, statute, regulation, common law, equitable principles or otherwise.

(d) Grantee Affiliates. The term "*Grantee Affiliate*" or "*Grantee Affiliates*" means and includes: (i) any parent, subsidiary, or affiliate entity of Grantee and each such entity's and Grantee's employees, officers, directors, members, managers, shareholders, partners, attorneys, agents, and representatives and their respective heirs, successors, and assigns, and (ii) any contractor, subcontractor, engineer, architect, broker, agent, or other party hired or retained by Grantee in connection with the marketing, design, or construction of improvements on the Property.

(e) Grantee Parties. The term "*Grantee Party*" or "*Grantee Parties*" means and includes: (i) any Grantee Affiliate; (ii) any future owner of any portion of the Property, such owner's heirs, successors and assigns; and (iii) any other party who asserts a Claim against Grantor or any Grantor Party if such Claim is made by, through, or under Grantee.

(f) Grantor Parties. The term "*Grantor Party*" or "*Grantor Parties*" means and includes (i) Grantor, Forestar (USA) Real Estate Group Inc., and any parent, subsidiary, or affiliate entity of Grantor and/or Forestar (USA) Real Estate Group Inc. and (ii) all employees, officers, directors, members, managers, shareholders, partners, attorneys, agents, and representatives of Grantor, of

Forestar (USA) Real Estate Group Inc., and of any parent, subsidiary, or affiliate entity of Grantor and/or Forestar (USA) Real Estate Group Inc.

(g) GRANTEE'S INDEMNITY OF GRANTOR. GRANTEE HEREBY AGREES TO INDEMNIFY, PROTECT, DEFEND (WITH COUNSEL ACCEPTABLE TO GRANTOR), SAVE AND HOLD HARMLESS GRANTOR AND EACH OF THE GRANTOR PARTIES FROM AND AGAINST ANY AND ALL CLAIMS OF ANY NATURE ASSERTED, INCURRED OR BROUGHT AGAINST GRANTOR OR ANY GRANTOR PARTY BY GRANTEE OR ANY GRANTEE PARTY IN ANY WAY RELATING TO, CONNECTED WITH, OR ARISING OUT OF, DIRECTLY OR INDIRECTLY, THIS DEED, THE PROPERTY, OR THE OWNERSHIP, LEASING, USE, OPERATION, MAINTENANCE, MANAGEMENT, DEVELOPMENT, CONSTRUCTION, AND MARKETING OF THE PROPERTY AND ANY STRUCTURES AND/OR OTHER IMPROVEMENTS CONSTRUCTED THEREON, WHETHER THE SAME BE AT LAW, IN EQUITY OR OTHERWISE. GRANTEE'S INDEMNIFICATION OF GRANTOR AND THE GRANTOR PARTIES AS PROVIDED HEREIN EXPRESSLY INCLUDES CLAIMS ARISING FROM, RELATED TO, OR CAUSED BY IN WHOLE OR IN PART GRANTOR'S COMPARATIVE, CONTRIBUTORY, OR SOLE NEGLIGENCE, WHETHER ACTIVE OR PASSIVE, BUT NOT INCLUDING GRANTOR'S GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OR GRANTOR'S BREACH OF ANY OF ANY REPRESENTATION, WARRANTY, OR COVENANT IN THIS DEED.

Sovereign Immunity. Regardless of anything in the Deed, or herein, to the contrary, nothing in the Deed, or herein, shall be deemed to waive the Grantee's limitations of liability established under Section 768.28, Florida Statutes or other applicable law.

OCALE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2024**

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024**

	General Fund	Debt Service Fund 2021	Debt Service Fund 2023	Capital Projects Fund 2023	Total Governmental Funds
ASSETS					
Cash	\$ 82,062	\$ -	\$ -	\$ -	\$ 82,062
Investments					
Revenue	-	174,403	153,134	-	327,537
Reserve	-	53,526	94,128	-	147,654
Capitalized interest	-	-	138	-	138
Construction	-	-	-	27	27
Prepayment	-	-	16,404	-	16,404
Undeposited funds	-	-	13,366	-	13,366
Due from Landowner	-	-	114,405	-	114,405
Due from general fund	-	6,893	-	-	6,893
Due from SH AA Dev.	1,038	-	-	-	1,038
Due from DR Horton	2,654	-	23,298	-	25,952
Total assets	<u>\$ 85,754</u>	<u>\$ 234,822</u>	<u>\$ 414,873</u>	<u>\$ 27</u>	<u>\$ 735,476</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Due to Landowner	\$ 48	\$ 3,816	\$ -	\$ -	\$ 3,864
Due to debt service fund	6,893	-	-	-	6,893
Landowner advance	6,000	-	-	-	6,000
Total liabilities	<u>12,941</u>	<u>3,816</u>		<u>-</u>	<u>16,757</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred receipts	3,692	-	137,703	-	141,395
Total deferred inflows of resources	<u>3,692</u>	<u>-</u>	<u>137,703</u>	<u>-</u>	<u>141,395</u>
Fund balances:					
Restricted for:					
Debt service	-	231,006	277,170	-	508,176
Capital projects	-	-	-	27	27
Unassigned	69,121	-	-	-	69,121
Total fund balances	<u>69,121</u>	<u>231,006</u>	<u>277,170</u>	<u>27</u>	<u>577,324</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 85,754</u>	<u>\$ 234,822</u>	<u>\$ 414,873</u>	<u>\$ 27</u>	<u>\$ 735,476</u>

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

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ 1,090	\$ 31,871	\$ 31,452	101%
Assessment levy: off-roll	-	74,115	75,828	98%
Lot closing assessments	-	1,713	-	N/A
Total revenues	<u>1,090</u>	<u>107,699</u>	<u>107,280</u>	100%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording	4,000	36,000	48,000	75%
Legal	453	5,216	25,000	21%
Engineering	-	198	2,000	10%
Audit	1,500	6,000	6,000	100%
Arbitrage rebate calculation	-	-	1,000	0%
Dissemination agent	167	1,500	2,000	75%
EMMA software services	-	1,000	-	N/A
Trustee - Series 2021	-	4,031	4,750	85%
Trustee - Series 2022	-	-	4,750	0%
Debt service fund accounting	250	2,250	3,000	75%
Telephone	17	150	200	75%
Postage	-	20	500	4%
Printing & binding	42	375	500	75%
Legal advertising	-	-	1,500	0%
Annual special district fee	-	175	175	100%
Insurance	-	-	5,500	0%
Contingencies/bank charges	84	311	500	62%
Website hosting & maintenance	-	705	705	100%
Website ADA compliance	210	210	210	100%
Total professional & administrative	<u>6,723</u>	<u>58,141</u>	<u>106,290</u>	55%
Other fees & charges				
Tax collector	22	635	983	65%
Total other fees & charges	<u>22</u>	<u>635</u>	<u>983</u>	65%
Total expenditures	<u>6,745</u>	<u>58,776</u>	<u>107,273</u>	55%
Excess/(deficiency) of revenues over/(under) expenditures	(5,655)	48,923	7	
Fund balances - beginning	74,776	20,198	-	
Fund balances - ending	<u>\$ 69,121</u>	<u>\$ 69,121</u>	<u>\$ 7</u>	

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2021
FOR THE PERIOD ENDED JUNE 30, 2024**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ 7,745	\$ 226,402	\$ 223,414	101%
Interest	912	6,771	-	N/A
Total revenues	<u>8,657</u>	<u>233,173</u>	<u>223,414</u>	104%
EXPENDITURES				
Debt service				
Principal	-	85,000	85,000	100%
Interest	-	127,449	127,449	100%
Total debt service	<u>-</u>	<u>212,449</u>	<u>212,449</u>	100%
Other fees & charges				
Tax collector	154	4,509	6,982	65%
Total other fees and charges	<u>154</u>	<u>4,509</u>	<u>6,982</u>	65%
Total expenditures	<u>154</u>	<u>216,958</u>	<u>219,431</u>	99%
Excess/(deficiency) of revenues over/(under) expenditures	8,503	16,215	3,983	
Fund balances - beginning	<u>222,503</u>	<u>214,791</u>	<u>212,535</u>	
Fund balances - ending	<u>\$ 231,006</u>	<u>\$ 231,006</u>	<u>\$ 216,518</u>	

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2023
FOR THE PERIOD ENDED JUNE 30, 2024**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment prepayments	\$ 13,367	\$ 29,734	-	N/A
Developer assessment	-	371,974	371,974	100%
Interest	990	7,292	-	N/A
Total revenues	<u>14,357</u>	<u>409,000</u>	<u>371,974</u>	110%
EXPENDITURES				
Debt service				
Principal	-	70,000	70,000	100%
Interest	-	178,314	178,314	100%
Cost of issuance	-	5,725	-	N/A
Total debt service	<u>-</u>	<u>254,039</u>	<u>248,314</u>	102%
Other fees & charges				
Transfer out	-	98,033	-	N/A
Total other fees and charges	<u>-</u>	<u>98,033</u>	<u>-</u>	N/A
Total expenditures	<u>-</u>	<u>352,072</u>	<u>248,314</u>	142%
Excess/(deficiency) of revenues over/(under) expenditures	14,357	56,928	123,660	
Fund balances - beginning	262,813	220,242	-	
Fund balances - ending	<u>\$ 277,170</u>	<u>\$ 277,170</u>	<u>\$ 123,660</u>	

**OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2023
FOR THE PERIOD ENDED JUNE 30, 2024**

	Current Month	Year To Date
REVENUES		
Interest	\$ 27	\$ 727
Total revenues	<u>27</u>	<u>727</u>
EXPENDITURES		
Capital outlay	<u>-</u>	<u>98,733</u>
Total expenditures	<u>-</u>	<u>98,733</u>
Excess/(deficiency) of revenues over/(under) expenditures	27	(98,006)
OTHER FINANCING SOURCES/(USES)		
Transfer in	<u>-</u>	<u>98,033</u>
Total other financing sources/(uses)	<u>-</u>	<u>98,033</u>
Net change in fund balances	27	27
Fund balances - beginning	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 27</u>	<u>\$ 27</u>

OCALE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Ocala Preserve Community Development District held a Special Meeting on July 12, 2024 at 11:30 a.m., or as soon thereafter as the matter may be heard, at The Club at Ocala Preserve, 4021 NW 53rd Avenue Road, Ocala, Florida 34482.

Present were:

Mary Moulton	Vice Chair
John Wiggins	Assistant Secretary
Kara Disotell	Assistant Secretary

Also present:

Kristen Suit	District Manager
Jere Earlywine (via telephone)	District Counsel
Ethan Mellish	Supervisor-Appointee

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Suit called the meeting to order at 11:58 a.m.

Supervisors Moulton, Disotell and Wiggins were present. Supervisor Cotter was not present. One seat was vacant.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

**Consider Appointment of Ethan Mellish to
Fill Unexpired Term of Seat 5; Term Expires
November 2024**

Mr. Wiggins nominated Mr. Ethan Mellish to fill Seat 5.

No other nominations were made.

On MOTION by Mr. Wiggins and seconded by Ms. Disotell, with all in favor, the appointment of Mr. Ethan Mellish to Seat 5, Term Expires November 2024, was approved.

- **Administration of Oath of Office (the following will also be provided in a separate package)**

Ms. Suit, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Mr. Ethan Mellish. The following items were provided and explained during the Ridge at Heath Brook CDD meeting held just prior to this meeting:

A. Required Ethics Training and Disclosure Filing

- **Sample Form 1 2023/Instructions**

B. Membership, Obligations and Responsibilities

C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees

D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

FOURTH ORDER OF BUSINESS

Acceptance of Resignation of Mary Moulton [Seat 2]; Term Expires November 2026

Ms. Suit presented Ms. Mary Moulton's resignation letter.

On MOTION by Mr. Wiggins and seconded by Ms. Disotell, with all in favor, the resignation of Ms. Mary Moulton, from Seat 2, was accepted.

FIFTH ORDER OF BUSINESS

Consider Appointment of Joshua Tepper to Fill Unexpired Term of Seat 2

Mr. Wiggins nominated Mr. Joshua Tepper to fill Seat 2.

No other nominations were made.

On MOTION by Mr. Wiggins and seconded by Mr. Mellish, with all in favor, the appointment of Mr. Joshua Tepper to Seat 2, Term Expires November 2026, was approved.

- **Administration of Oath of Office to Appointed Supervisor**

This item was deferred.

SIXTH ORDER OF BUSINESS**Consideration of Resolution 2024-07,
Electing and Removing Officers of the
District and Providing for an Effective Date**

Ms. Suit presented Resolution 2024-05. Mr. Wiggins nominated the following slate:

Christian Cotter	Chair
John Wiggins	Vice Chair
Kara Disotell	Assistant Secretary
Ethan Mellish	Assistant Secretary

No other nominations were made.

This Resolution removes the following from the Board:

Mary Moulton	Vice Chair
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The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell	Secretary
Kristen Suit	Assistant Secretary
Craig Wrathell	Treasurer
Jeff Pinder	Assistant Treasurer

On MOTION by Mr. Wiggins and seconded by Mr. Mellish, with all in favor, Resolution 2024-07, Electing, as nominated, and Removing Officers of the District and Providing for an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS**Presentation of Audited Annual Financial
Report for the Fiscal Year Ended
September 30, 2023, Prepared by Grau &
Associates**

Ms. Suit presented the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2023. There were no findings, recommendations, irregularities or instances of noncompliance; it was an unmodified opinion, otherwise known as a clean audit.

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2024-08,
Hereby Accepting the Audited Financial
Report for the Fiscal Year Ended
September 30, 2023**

**On MOTION by Mr. Wiggins and seconded by Mr. Mellish, with all in favor,
Resolution 2024-08, Hereby Accepting the Audited Financial Report for the
Fiscal Year Ended September 30, 2023, was adopted.**

NINTH ORDER OF BUSINESS

**Acceptance of Unaudited Financial
Statements as of May 31, 2024**

**On MOTION by Mr. Wiggins and seconded by Mr. Mellish, with all in favor, the
Unaudited Financial Statements as of May 31, 2024, were accepted.**

TENTH ORDER OF BUSINESS

**Approval of May 3, 2024 Regular Meeting
Minutes**

**On MOTION by Mr. Wiggins and seconded by Mr. Mellish, with all in favor, the
May 3, 2024 Regular Meeting Minutes, as presented, were approved.**

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kutak Rock LLP

Mr. Earlywine recalled a prior real estate transaction related to an earlier bond issuance. There were some errors in the associated Legal Description so, to correct that, the legal is being swapped back to Forestar and then Forestar will give the CDD the stormwater ponds with the platted legals. That transaction was vetted by Forestar's Legal Counsel and others and the documents are expected to be signed this week and will be ready for the next bond issuance.

B. District Engineer: Atwell, LLC

145 There was no report.

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

147 • 236 Registered Voters in District as of April 15, 2024

148 • NEXT MEETING DATE: August 2, 2024 at 11:00 AM [Adoption of Fiscal Year
149 2025 Budget]

150 ○ QUORUM CHECK

151

152 TWELFTH ORDER OF BUSINESS

Board Members' Comments/Requests

153

154 There were no Board Members' comments or requests.

155

156 THIRTEENTH ORDER OF BUSINESS

Public Comments

157

158 No members of the public spoke.

159

160 FOURTEENTH ORDER OF BUSINESS

Adjournment

161

162 On MOTION by Mr. Wiggins and seconded by Mr. Mellish, with all in favor, the
163 meeting adjourned at 12:04 p.m.

164

165

166

167

168

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

169
170
171
172
173

Secretary/Assistant Secretary

Chair/Vice Chair

OCALE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

OCALA PRESERVE COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE		
LOCATION		
<i>The Club at Ocala Preserve, 4021 NW 53rd Avenue Road, Ocala, Florida 34482</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 6, 2023 CANCELED	Regular Meeting	11:00 AM
November 3, 2023 CANCELED	Regular Meeting	11:00 AM
December 1, 2023 CANCELED	Regular Meeting	11:00 AM
January 5, 2024 CANCELED	Regular Meeting	11:00 AM
February 2, 2024 CANCELED	Regular Meeting	11:00 AM
March 1, 2024 CANCELED	Regular Meeting	11:00 AM
April 5, 2024 CANCELED	Regular Meeting	11:00 AM
May 3, 2024	Regular Meeting	11:00 AM
June 7, 2024 CANCELED	Regular Meeting	11:00 AM
July 5, 2024 CANCELED	Regular Meeting	11:00 AM
July 12, 2024	Special Meeting	11:30 AM
August 2, 2024	Regular Meeting	11:00 AM
September 6, 2024	Regular Meeting	11:00 AM