



**PALM BEACH PLANTATION  
COMMUNITY DEVELOPMENT  
DISTRICT**

**PALM BEACH COUNTY  
REGULAR BOARD MEETING  
OCTOBER 18, 2023  
4:00 P.M.**

Special District Services, Inc.  
The Oaks Center  
2501A Burns Road  
Palm Beach Gardens, FL 33410

[www.palmbeachplantationcdd.org](http://www.palmbeachplantationcdd.org)

561.630.4922 Telephone

877.SDS.4922 Toll Free

561.630.4923 Facsimile

**AGENDA**  
**PALM BEACH PLANTATION**  
**COMMUNITY DEVELOPMENT DISTRICT**  
Palm Beach Plantation Clubhouse  
8751 Palm Beach Plantation Boulevard  
Royal Palm Beach, Florida 33411  
**REGULAR BOARD MEETING**  
October 18, 2023  
4:00 p.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
  - 1. June 21, 2023 Regular Board Meeting & Public Hearing.....Page 2
- G. Old Business
  - 1. Update on Lake 8 Erosion Project
- H. New Business
  - 1. Consider Resolution No. 2023-05 – Adopting a Fiscal Year 2022/2023 Amended Budget.....Page 6
  - 2. Memo 2023 Legislative Update.....Page 11
  - 3. Discussion Regarding Required Ethics Training.....Page 16
- I. Auditor Selection Committee
  - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 21
- J. Administrative Matters
  - 1. Financial Update.....Page 22
- K. Board Members Comments
- L. Adjourn

Publication Date  
2023-10-06

Subcategory  
Miscellaneous Notices

PALM BEACH PLANTATION COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2022/2023  
REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Palm Beach Plantation Community Development District will hold Regular Meetings for Fiscal Year 2023/2024 at 4:00p.m. at the Palm Beach Plantation Clubhouse located at 8751 Palm Beach Plantation Boulevard, Royal Palm Beach, Florida 33411, on:

October 18, 2023

November 15, 2023

December 20, 2023

January 17, 2024

February 21, 2024

March 20, 2024

April 17, 2024

May 15, 2024

June 19, 2024

July 17, 2024

August 21, 2024

September 18, 2024

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of agendas for any of the meetings may be obtained on the District's website or by contacting the District Manager at (561) 630-4922 and/or toll-free at 1-877-737-4922 prior to the date of the particular meeting.

From time to time one or more Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place.

Meetings may be continued as found necessary to a time and place specified on the record.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (561) 630-4922 and/or toll free 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

PALM BEACH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

[www.palmbeachplantationcdd.org](http://www.palmbeachplantationcdd.org)

October 6, 2023 9342989

PALM BEACH PLANTATION  
COMMUNITY DEVELOPMENT DISTRICT  
REGULAR BOARD MEETING & PUBLIC HEARING  
JUNE 21, 2023

**A. CALL TO ORDER**

District Manager Michael McElligott called to order the Regular Board Meeting of the Palm Beach Plantation Community Development District of June 21, 2023, at 4:26 p.m. in the Palm Beach Plantation Clubhouse located at 8751 Palm Beach Plantation Boulevard, Royal Palm Beach, Florida 33411.

**B. PROOF OF PUBLICATION**

Mr. McElligott presented proof of publication that notice of the Regular Board Meeting had been published in *The Palm Beach Post* on June 1, 2023, and June 8, 2023, as legally required.

**C. ESTABLISH A QUORUM**

Present and constituting a quorum were Chairman Russell Warnet, Vice Chairman Richard Feltz and Supervisors Rebeca Delgado, and Robert Vey.

Staff in attendance were District Managers Michael McElligott of Special District Services, Inc., and District Counsel Scott Cochran of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

**D. ADDITIONS OR DELETIONS TO THE AGENDA**

There were no additions or deletions to the agenda.

**E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA**

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

**F. APPROVAL OF MINUTES**

**1. April 19, 2023, Regular Board Meeting**

Mr. McElligott presented the minutes of the April 19, 2023, Regular Board Meeting and asked if there were any changes or corrections. There were none.

A **motion** was then made by Mrs. Delgado, seconded by Mr. Feltz, that the minutes of the April 19, 2023, Regular Board Meeting be approved. Upon being put to a vote, the **motion** carried 4 to 0.

**G. PUBLIC HEARING**

PALM BEACH PLANTATION  
COMMUNITY DEVELOPMENT DISTRICT  
REGULAR BOARD MEETING & PUBLIC HEARING  
JUNE 21, 2023

The public hearing was opened at 4:28 p.m.

**1. Proof of Publication**

Mr. McElligott presented proof of publication that notice of the Public Hearing had been published in *The Palm Beach Post* on June 1, 2023, and June 8, 2023, as legally required.

**2. Receive Public Comment on Fiscal Year 2023/2024 Final Budget**

There was no public comment on the Fiscal Year 2023/2024 Final Budget.

**3. Consider Resolution No. 2023-02 – Adopting a Fiscal Year 2023/2024 Final Budget**

Mr. McElligott presented Resolution No. 2023-02, entitled:

**RESOLUTION NO. 2023-02**

**A RESOLUTION OF THE PALM BEACH PLANTATION  
COMMUNITY DEVELOPMENT DISTRICT ADOPTING A  
FISCAL YEAR 2023/2024 BUDGET.**

Mr. McElligott presented the budget and explained that this is the same budget the Board had approved as a proposed budget. After a brief discussion, a **motion** was made by Mrs. Delgado, seconded by Mr. Warnet and passed unanimously to adopt Resolution No. 2023-02, as presented.

**H. OLD BUSINESS**

**1. Update on Lake 8 Erosion Project**

Mr. McElligott updated the Board that all the materials have been delivered and staged. Weather permitting, the contractor is hoping to have the project started soon and completed in about 6 weeks.

**I. NEW BUSINESS**

**1. Consider Resolution No. 2023-03 – Adopting a Fiscal Year 2023/2024 Meeting Schedule**

Mr. McElligott presented Resolution No. 2023-03, entitled:

PALM BEACH PLANTATION  
COMMUNITY DEVELOPMENT DISTRICT  
REGULAR BOARD MEETING & PUBLIC HEARING  
JUNE 21, 2023

**RESOLUTION NO. 2023-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALM BEACH PLANTATION COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2023/2024 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.**

Mr. McElligott presented the meeting schedule which is similar to the current meeting schedule.

After a brief discussion, a **motion** was made by Mr. Vey, seconded by Mrs. Delgado, and passed unanimously to adopt Resolution No. 2023-03, as presented.

**2. Consider Resolution No. 2023-04 – Adopting a Records Retention Policy**

Mr. McElligott presented Resolution No. 2023-04, entitled:

**RESOLUTION NO. 2023-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALM BEACH PLANTATION COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; DETERMINING THE ELECTRONIC RECORD TO BE THE OFFICIAL RECORD; PROVIDING FOR SERVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

Mr. Cochran explained the change to the Florida Statue regarding the official records of the District and the steps needed to be taken by the Board. Staff recommend that the Board name Special District Services, Inc the records management liaison and adopt the resolution and policy as presented.

After a brief discussion, a **motion** was made by Mr. Feltz, seconded by Mr. Vey, and passed unanimously to adopt Resolution No. 2023-04, as presented appointing Special District Services as the records management liaison and adopting the electronic copy as the official copy of the district.

**3. Consider Appointment of Audit Committee & Approval of Evaluation Criteria**

PALM BEACH PLANTATION  
COMMUNITY DEVELOPMENT DISTRICT  
REGULAR BOARD MEETING & PUBLIC HEARING  
JUNE 21, 2023

Mr. McElligott explained that the current auditor contract is coming to an end and the District is required to go out to bid for the next auditor contract. Part of that process is designating an Auditor Selection Committee and approving the evaluation criteria for the bids.

A **motion** was made by Mr. Vey designating the Palm Beach Plantation CDD Board as the Auditor Selection Committee and approving the Evaluation Criteria as presented, seconded by Mrs. Delgado. Upon being put to a vote, the **motion** carried 4 to 0.

**J. ADMINISTRATIVE MATTERS**

**1. Financial Report**

Mr. McElligott presented the financial report in the meeting package.

**2. Other Updated**

Mr. McElligott also reminded the Board that Form 1s are coming due soon.

**K. BOARD MEMBER COMMENTS**

Mr. Feltz commented that there is still some earth missing around the pipe repair that was recently done near the weir. Mr. Warnet said the HOA is aware and has called the company that did the repair to come fill in the remaining hole.

**L. ADJOURNMENT**

There being no further business to come before the Board, a **motion** was made by Mr. Feltz, seconded by Mrs. Delgado, to adjourn the Regular Board Meeting at 4:50 p.m. That **motion** carried 4 to 0.

---

Secretary/Asst. Secretary

---

Chair/Vice Chair

**RESOLUTION NO. 2023-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALM BEACH PLANTATION COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2022/2023 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors of the Palm Beach Plantation Community Development District (“District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

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

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

**Section 1.** The Amended Budget for Fiscal Year 2022/2023 attached hereto as Exhibit “A” is hereby approved and adopted.

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

**PASSED, ADOPTED and EFFECTIVE** this 18<sup>th</sup> day of October, 2023.

**ATTEST:**

**PALM BEACH PLANTATION  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairperson/Vice Chairperson



Palm Beach Plantation  
Community Development District

**Amended Final Budget For  
Fiscal Year 2022/2023  
October 1, 2022 - September 30, 2023**

# CONTENTS

- I      **AMENDED FINAL OPERATING FUND BUDGET**
- II     **AMENDED FINAL DEBT SERVICE FUND BUDGET**

**AMENDED FINAL BUDGET**  
**PALM BEACH PLANTATION COMMUNITY DEVELOPMENT DISTRICT**  
**OPERATING FUND**  
**FISCAL YEAR 2022/2023**  
**OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

	FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23	AMENDED FINAL BUDGET 10/1/22 - 9/30/23	YEAR TO DATE ACTUAL 10/1/22 - 9/29/23
<b>REVENUES</b>			
O & M Assessments	120,614	120,690	120,690
Debt Assessments	481,699	480,493	480,493
Other Income	0	0	0
Interest Income	241	5,577	5,477
<b>TOTAL REVENUES</b>	<b>\$ 602,553</b>	<b>\$ 606,760</b>	<b>\$ 606,660</b>
<b>EXPENDITURES</b>			
Supervisor Fees	8,000	3,200	3,200
Payroll Taxes	640	260	260
Reserve/Contingency	11,800	5,000	0
Maintenance/Contingency (Geo Tube)	7,500	164,780	154,780
Engineering/Inspections	10,000	42,000	31,268
Management	35,964	35,964	35,964
Secretarial	4,200	4,200	4,200
Legal	8,500	10,000	9,070
Assessment Roll	3,000	3,000	3,000
Audit Fees	3,600	3,600	3,600
Arbitrage Calculation Report Fee	650	650	650
Insurance	6,000	6,441	6,441
Legal Advertisements	1,300	1,300	905
Miscellaneous	875	750	430
Postage	300	525	509
Office Supplies	675	530	490
Dues & Subscriptions	175	175	175
Trustee Fee	4,100	4,080	4,080
Website Management	1,250	1,250	1,250
County Appraiser & Tax Collector Fee	7,500	7,012	7,012
<b>TOTAL EXPENDITURES</b>	<b>\$ 116,029</b>	<b>\$ 294,717</b>	<b>\$ 267,284</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 486,524</b>	<b>\$ 312,043</b>	<b>\$ 339,376</b>
Bond Payments	(462,431)	(462,431)	(462,431)
<b>BALANCE</b>	<b>\$ 24,093</b>	<b>\$ (150,388)</b>	<b>\$ (123,055)</b>
Discounts For Early Payments	(24,093)	(22,444)	(22,444)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ (172,832)</b>	<b>\$ (145,499)</b>
Carryover From Prior Year	0	0	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ (172,832)</b>	<b>\$ (145,499)</b>

FUND BALANCE AS OF 9/30/22
FY 2022/2023 ACTIVITY
FUND BALANCE AS OF 9/30/23

\$196,401
(\$172,832)
\$23,569

**AMENDED FINAL BUDGET**  
**PALM BEACH PLANTATION COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND**  
**FISCAL YEAR 2022/2023**  
**OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

	<b>FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23</b>	<b>AMENDED FINAL BUDGET 10/1/22 - 9/30/22</b>	<b>YEAR TO DATE ACTUAL 10/1/22 - 9/29/23</b>
<b>REVENUES</b>			
Interest Income	25	11,871	11,771
NAV Tax Collection	462,431	462,431	462,431
Prepaid Bond Collection	0	12,195	12,195
<b>Total Revenues</b>	<b>\$ 462,456</b>	<b>\$ 486,497</b>	<b>\$ 486,397</b>
<b>EXPENDITURES</b>			
Principal Payments	320,000	320,000	320,000
Interest Payments	142,456	148,735	148,735
Extraordinary Principal Payments	0	0	0
<b>Total Expenditures</b>	<b>\$ 462,456</b>	<b>\$ 468,735</b>	<b>\$ 468,735</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 17,762</b>	<b>\$ 17,662</b>

FUND BALANCE AS OF 9/30/22	\$336,414
FY 2022/2023 ACTIVITY	\$17,762
FUND BALANCE AS OF 9/30/23	\$354,176

Notes

Reserve Fund Balance = \$236,567\*. Revenue Fund Balance = \$99,845\*.

Prepayment Account Balance = \$12,195\*.

Revenue Fund Balance To Be Used To Make 11/1/2023 Interest Payment Of \$68,064.

Prepayment Account Balance To Be Used To Make 11/1/2023 Extraordinary Principal Payment Of \$10,000.

\* Approximate Amounts

**Series 2014 Bond Refunding Information**

Original Par Amount =	\$5,940,000	Annual Principal Payments Due:
Interest Rate =	3.940%	May 1st
Issue Date =	March 2014	Annual Interest Payments Due:
Maturity Date =	May 2029*	May 1st & November 1st
Par Amount As Of 9/30/23 =	\$3,455,000	

\* Principal Payment Amount Due In May 2029 = \$1,665,000

## MEMORANDUM

TO: District Manager

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

DATE: July 20, 2023

RE: 2023 Legislative Update

---

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

**1. Chapter 2023 – 134, Laws of Florida (SB 346).** The legislation requires contracts for construction services between a local government entity and a contractor to include a “punch list”<sup>1</sup> of items required to render complete, satisfactory, and acceptable the construction services contracted for, which punch list outlines the estimated cost of each item necessary to complete the work. The law requires local governments to pay all portions of the contract balance, except for 150 percent of the portion of the contract balance attributed to those projects on the punch list, within 20 days after the punch list is created, subject to certain exceptions. The legislation limits a local government’s ability to withhold payment of certain amounts under the contract to only those subject to a written good faith dispute or claims against public surety bonds. The law clarifies that a local government must pay the undisputed portions of a contract within 20 days of the request for payment. Lastly, the legislation amends the definition of “public works project” in section 255.0992, F.S., to include any construction, maintenance, repair, renovation, remodeling, or improvement activity that is paid for with state-appropriated funds. The effective date of this act is July 1, 2023.

**2. Chapter 2023 – 17, Laws of Florida (SB 102).** The legislation makes various changes and additions to affordable housing related programs and policies at both the state and local level. With regard to local governments, the law:

- Preempts local government requirements regarding zoning, density, and height to allow for streamlined development of affordable housing in commercial and mixed-use zoned areas under certain circumstances. Developments that meet the requirements may not require a zoning change or comprehensive plan amendment.

---

<sup>1</sup> The punch list is created within a contractually-specified timeframe after the contractor reaches substantial completion of the construction services as defined in the contract, or if that is not defined, then after the project reaches beneficial occupancy or use. If the contract is valued at less than \$10 million, then the punch list must be developed within 30 calendar days; if the contract is valued at \$10 million or more, then the punch list must be developed within 45 calendar days.

- Removes a local government’s ability to approve affordable housing on residential parcels by bypassing state and local laws that may otherwise preclude such development, while retaining such right for commercial and industrial parcels.
- Removes a provision that allows local governments to impose rent control under certain circumstances, preempting rent control ordinances entirely.
- Requires counties and cities to update and electronically publish the inventory of publicly owned properties, for counties including property owned by a dependent special district, which may be appropriate for affordable housing development.
- Authorizes the Florida Housing Finance Corporation, through contract with the Florida Housing Coalition, to provide technical assistance to local governments to facilitate the use or lease of county or municipal property for affordable housing purposes.
- Requires local governments to maintain a public written policy outlining procedures for expediting building permits and development orders for affordable housing projects.
- Provides that the Keys Workforce Housing Initiative is an exception to evacuation time requirements and that comprehensive plan and land use amendments approved under that initiative are valid.

The effective date of this act is July 1, 2023.

**3. Chapter 2023 – 31, Laws of Florida (SB 1604).** The law makes a number of changes relating to comprehensive plans and land development regulations. Of interest to special districts, section 4 of the legislation amends section 189.031, F.S., to preclude independent special districts from complying with the terms of any development agreement, which is executed within three months preceding the effective date of a law, which modifies the manner of selecting members of the governing body of the special district from election to appointment or appointment to election. The newly elected or appointed governing body of the special district must review within four months of taking office any such development agreement and vote on whether to seek readoption of the agreement. The law applies to any development agreement that is in effect on, or is executed after July 1, 2023, which is the effective date of this law. Section 4 of the Act expires July 1, 2028, unless reviewed and reenacted by the Legislature.

**4. Chapter 2023 – 28, Laws of Florida (HB 3).** This legislation codifies and extends the policy adopted by the Trustees<sup>2</sup> requiring all investment decisions relating to the state retirement system be based solely on pecuniary factors<sup>3</sup>. The law extended that policy to all funds managed by the State Board of Administration (SBA), all funds of the state Treasury, all local government retirement plans, investments of local government surplus funds, and investments of funds raised by citizen support and direct-support organizations. Investment managers who invest public funds on behalf of any of these entities may not sacrifice investment return or take additional investment risk to promote any non-pecuniary factor. The law requires any contract between a governmental

---

<sup>2</sup> The Governor, Chief Financial Officer, and Attorney General serve as the SBA’s Board of Trustees.

<sup>3</sup> The term “pecuniary factor” is defined as a factor that is expected “to have a material effect on the risk or return of an investment based on appropriate investment horizons consistent with applicable investment objectives and funding policy. The term does not include the consideration of the furtherance of any social, political, or ideological interests.”

entity<sup>4</sup> and an investment manager executed, amended, or renewed on or after July 1, 2023, to contain a provision requiring the investment manager to include a disclaimer in an external communication, if the communication is to a company in which the investment manager has invested public funds and discusses social, political, or ideological interests. The required disclaimer must state: “The views and opinions expressed in this communication are those of the sender and do not reflect the views and opinions of the people of the state of Florida.” All contracts with investment managers executed, amended, or renewed on or after July 1, 2023, may be unilaterally terminated if certain communications of an investment manager include discussion of social, political, or ideological interests and omit the required disclaimer.

In addition, the legislation prohibits bond issuers<sup>5</sup> from issuing an environmental, social, and corporate governance (ESG) bond or paying for a third-party verifier that certifies or verifies that a bond may be designated or labeled as an ESG bond<sup>6</sup>, renders opinions or produces a report on ESG compliance, among other ESG-related services. Issuers are also prohibited from contracting with a rating agency whose ESG scores for the issuer will have a direct, negative impact on the issuer’s bond ratings.

The act further prohibits consideration of social, political, or ideological beliefs in state and local government contracting, and explicitly notes that this includes all political subdivisions of the state. Specifically, the law prohibits an awarding body from (1) requesting documentation or considering a vendor’s social, political, or ideological beliefs when determining if the vendor is a responsible vendor; or (2) giving a preference to a vendor based on the vendor’s social, political, or ideological beliefs.

Lastly, the legislation amends the definition of a “qualified public depository” to prohibit government entities from depositing funds in banks that make it a practice to deny or cancel services of their customers based on a person’s political opinions, speech, affiliations, lawful ownership or sales of firearms, production of fossil fuels or other factors related to ESG. Pursuant to current law, all public deposits may only be deposited in a qualified public depository. The effective date of this legislation is July 1, 2023.

**5. Chapter 2023 – 32, Laws of Florida (SB 258).** The legislation bans the use of prohibited applications<sup>7</sup> on devices issued to an employee or officer by a public employer, or otherwise used on a network that is owned, operated, or maintained by a public employer. This law requires the Department of Management Services (DMS) to create and maintain a list of prohibited applications of any Internet application that it deems to present a security risk in the form of

---

<sup>4</sup> The law defines “governmental entity” to mean a state, regional, county, municipal, special district, or other political subdivision whether executive, judicial, or legislative, including, but not limited to, a department, division, board, bureau, commission, authority, district, or agency thereof, or a public school, Florida College System institution, state university, or associated board.

<sup>5</sup> Any public body corporate and politic authorized or created by general or special law and granted the power to issue bonds.

<sup>6</sup> An ESG bond is any bond that has been designated or labeled as a bond that will be used to finance a project with an ESG purpose, including, but not limited to, green bonds, Certified Climate Bonds, GreenStar designated bonds, and other environmental bonds marketed as promoting a generalized or global environmental objective; social bonds marketed as promoting a social objective; and sustainability bonds and sustainable development goal bonds marketed as promoting both environmental and social objectives. It includes bonds self-designated by the issuer as ESG-labeled bonds and those designated as ESG-labeled bonds by a third-party verifier.

<sup>7</sup> A “prohibited application” is defined as any application that participates in certain activities, such as conducting cyber-espionage against a public employer, and that is created, maintained, or owned by a foreign principal.

unauthorized access to, or temporary unavailability of the public employer’s records, digital assets, systems, networks, servers, or information. Public employers must block access to any prohibited application via their wireless networks and virtual private networks; restrict access to any prohibited application on any government cell phone, laptop, desktop computer, tablet computer, or other electronic device that can connect to the Internet that has been issued to an employee or officer for a work-related purpose; and retain the ability to remotely wipe and uninstall any prohibited application from any such device that is believed to have been adversely impacted by a prohibited application. The legislation requires an employee or officer of a CDD to remove any prohibited application from his or her government-issued device within 15 days of the DMS’ publication of its list of prohibited applications, and within 15 days of any subsequent update to the list of prohibited applications. The effective date of this legislation is July 1, 2023.

**6. Chapter 2023 – 33, Laws of Florida (SB 264).** The legislation restricts the issuance of government contracts or economic development incentives to foreign entities that are owned by, controlled by or organized under the laws of a foreign country of concern<sup>8</sup>. The law further prohibits a foreign principal<sup>9</sup> from owning or acquiring agricultural land or other interests in real property on or within 10 miles of a military installation or critical infrastructure facility. A foreign principal that owns agricultural land acquired before July 1, 2023, may continue to hold such land and must register with the Florida Department of Agriculture and Consumer Services (DACS) by January 1, 2024. If the property owned or acquired before July 1, 2023, is on or within 10 miles of a military installation or critical infrastructure facility, the foreign principal must similarly register with the Department of Economic Opportunity by December 31, 2023. The law prohibits the People’s Republic of China, the Chinese Communist Party, its officials and members, other political party official or members, other legal entities or subsidiaries organized under the laws of, or having a principal place of business in, China or its political subdivisions, or other persons domiciled in China, who are not U.S. citizens or lawful permanent residents of the United States, from purchasing or acquiring an interest in, real property in Florida. Finally, the act amends s. 836.05, F.S., relating to criminal threats and extortion, to provide that a person who violates the statute while acting as a foreign agent for the purpose of benefitting a foreign country of concern, commits a first degree felony. The effective date of this legislation is July 1, 2023.

**7. Chapter 2023 – 264, Laws of Florida (SB 7008).** The legislation amends Section 119.071(3)(c)1., F.S., to save from repeal, the public records exemption for information relating to the following information held by an agency:

- Building plans;
- Blueprints;
- Schematic drawings; and

---

<sup>8</sup> The People’s Republic of China, The Russian Federation, The Islamic Republic of Iran, The Democratic People’s Republic of Korea, The Republic of Cuba, The Venezuelan Regime of Nicolas Maduro, or The Syrian Arab Republic, including any agency of or other entity within significant control of such foreign country of concern.

<sup>9</sup> “Foreign principal” means: The government or any official of the government of a foreign country of concern; A political party or member of a political party or any subdivision of a political party in a foreign country of concern; A partnership, association, corporation, organization, or other combination of persons organized under the laws of, or having its principal place of business in, a foreign country of concern, or a subsidiary of such entity; or o Any person who is domiciled in a foreign country of concern and is not a citizen or lawful permanent resident of the United States.



- Diagrams, including draft, preliminary, and final formats, which depict the internal layout or structural elements of an attractions and recreation facility, entertainment or resort complex, industrial complex, retail and service development, office development, health care facility, or hotel or motel development.

The effective date of this act is October 1, 2023.

**8. Chapter 2023 – 75, Laws of Florida (HB 7007).** The legislation removes the scheduled repeal date of the public record and public meeting exemptions for security or fire safety system plans under Sections 119.071(3)(a) and 286.0113(1), F.S., thereby maintaining the public record and public meeting exemptions for such plans. The effective date of this act is October 1, 2023.

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

## MEMORANDUM

TO: District Manager

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

DATE: June 6, 2023

RE: Required Ethics Training

---

On May 24, 2023, the Governor signed CS/HB 199 into law as Chapter 2023-121, Laws of Florida. Section 112.3142, Florida Statutes, requires that specified constitutional officers, elected municipal officers, and commissioners complete four (4) hours of ethics training annually. This requirement is noted on page 1 of the Form 1, Statement of Financial Interests. This legislation provides that beginning January 1, 2024, elected and appointed commissioners of community redevelopment agencies and local officers of independent special districts are now required to complete four (4) hours of ethics training annually. The training must address, at a minimum, s. 8, Art. II of the Florida Constitution (ethics for public officers and financial disclosure), the Code of Ethics for Public Officers and Employees, and the Florida Public Records Law and Open Meetings laws. The legislation specifically provides that this training requirement may be satisfied by completing a continuing legal education class or other continuing professional education class or seminar if the required subject matter is covered therein.

For current supervisors and officers, it is recommended that this training requirement be completed by July 1, 2024, so that the supervisor or officer can verify compliance with the required training on his or her Form 1, Statement of Financial Interests (2023). Elected local officers of independent special districts that assume office on or before March 31st must complete annual ethics training by December 31st of the year the term begins; however, if the term starts after March 31st, the officer is not required to complete the required ethics training until December 31st of the following year. The Legislature intends for those elected officers to receive the required training as close as possible to the date that he or she assumes office. The chart below can be used as a reference:

Date elected or appointed	Annual Training Completed By
Current Officer/Supervisor	December 31, 2024 (recommend completion by July 1, 2024)
January 1 – March 31, 2024	December 31, 2024
April 1 – December 31, 2024	December 31, 2025

The legislation also amends Section 112.313(a), Florida Statutes, clarifying the conflicts exception for public officers or employees of water control districts (Chapter 298, Florida Statutes)

or a special tax districts created by general (i.e. community development districts) or special law and which is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the district has jurisdiction. Employment with or entering into a contractual relationship with a business entity is not prohibited and is not deemed a conflict per se; however, conduct by such officer or employee that is prohibited by or otherwise frustrates the intent of Section 112.313(7), Florida Statutes, including conduct that violates subsections (6) (misuse of public position) and (8) (disclosure of information not otherwise available to the public for personal benefit) thereof is deemed an impermissible conflict of interest.

For convenience, we have included a copy of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. You can expect our traditional legislative memorandum in the coming weeks, where we will summarize other legislation from the 2023 Legislative Session relevant to special districts.

## CHAPTER 2023-121

### Committee Substitute for House Bill No. 199

An act relating to ethics requirements for officers and employees of special tax districts; amending s. 112.313, F.S.; specifying that certain conduct by certain public officers and employees is deemed a conflict of interest; making technical changes; amending s. 112.3142, F.S.; requiring certain ethics training for elected local officers of independent special districts beginning on a specified date; specifying requirements for such training; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (7) of section 112.313, Florida Statutes, is amended to read:

112.313 Standards of conduct for public officers, employees of agencies, and local government attorneys.—

(7) **CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP.—**

(a) No public officer or employee of an agency shall have or hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, an agency of which he or she is an officer or employee, excluding those organizations and their officers who, when acting in their official capacity, enter into or negotiate a collective bargaining contract with the state or any municipality, county, or other political subdivision of the state; nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full and faithful discharge of his or her public duties.

1. When the agency referred to is that certain kind of special tax district created by general or special law and is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the agency has jurisdiction, or when the agency has been organized pursuant to chapter 298, then employment with, or entering into a contractual relationship with, such business entity by a public officer or employee of such agency ~~is shall~~ not be prohibited by this subsection or be deemed a conflict per se. However, conduct by such officer or employee that is prohibited by, or otherwise frustrates the intent of, this section, including conduct that violates subsections (6) and (8), is shall be deemed a conflict of interest in violation of the standards of conduct set forth by this section.

2. When the agency referred to is a legislative body and the regulatory power over the business entity resides in another agency, or when the regulatory power which the legislative body exercises over the business entity or agency is strictly through the enactment of laws or ordinances, then employment or a contractual relationship with such business entity by a public officer or employee of a legislative body shall not be prohibited by this subsection or be deemed a conflict.

(b) This subsection shall not prohibit a public officer or employee from practicing in a particular profession or occupation when such practice by persons holding such public office or employment is required or permitted by law or ordinance.

Section 2. Paragraphs (d) and (e) of subsection (2) of section 112.3142, Florida Statutes, are redesignated as paragraphs (e) and (f), respectively, present paragraph (e) of that subsection is amended, and a new paragraph (d) is added to that subsection, to read:

112.3142 Ethics training for specified constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies, and elected local officers of independent special districts.—

(2)

(d) Beginning January 1, 2024, each elected local officer of an independent special district, as defined in s. 189.012, and each person who is appointed to fill a vacancy for an unexpired term of such elective office must complete 4 hours of ethics training each calendar year which addresses, at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of this state. This requirement may be satisfied by completion of a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required subject matter is covered by such class, seminar, or presentation.

(f)(e) The Legislature intends that a constitutional officer, or elected municipal officer, or elected local officer of an independent special district who is required to complete ethics training pursuant to this section receive the required training as close as possible to the date that he or she assumes office. A constitutional officer, or elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office on or before March 31 must complete the annual training on or before December 31 of the year in which the term of office began. A constitutional officer, or elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office after March 31 is not required to complete ethics training for the calendar year in which the term of office began.

Section 3. This act shall take effect July 1, 2023.

Approved by the Governor May 24, 2023.

Filed in Office Secretary of State May 24, 2023.

**PALM BEACH PLANTATION COMMUNITY DEVELOPMENT DISTRICT  
RANKING OF AUDITOR PROPOSALS  
FOR FISCAL YEAR ENDING 9/30/23**

Criteria	Point Range	Audit Firms	
		Grau & Associates	Nowlen Holt & Miner
<b>Ability of Personnel:</b> (E.g., geographic locations of the firms headquarters of permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load).	1-10	9	9
<b>Proposer's Experience:</b> (E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation).	1-10	9	8
<b>Understanding of Scope of Work:</b> Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	1-10	9	9
<b>Ability to Furnish the Required Services:</b> Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.	1-10	9	9
<b>Price:</b> Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.	1-10	8	9
<b>TOTAL POINTS</b>	<b>50</b>	<b>44</b>	<b>44</b>
<b>BID PRICE - 2022/2023 AUDIT</b>		<b>\$3,400.00</b>	<b>\$3,300.00</b>
<b>BID PRICE - 2023/2024 AUDIT</b>		<b>\$3,500.00</b>	<b>\$3,400.00</b>
<b>BID PRICE - 2024/2025 AUDIT</b>		<b>\$3,600.00</b>	<b>\$3,500.00</b>
<b>BID PRICE - 2025/2026 AUDIT</b>		<b>\$3,700.00</b>	<b>\$3,600.00</b>
<b>BID PRICE - 2026/2027 AUDIT</b>		<b>\$3,800.00</b>	<b>\$3,600.00</b>
<b>COMMENTS:</b>		Currently the auditing firm for more than 200 CDD's	Currently the auditing firm for more than 30 Governmental Entities.
<b>RECOMMENDATION:</b>	Both firms have the capacity to perform the audit. Management recommends that either Grau & Associates, the current auditor for the District and the firm with the most experience, or Nowlen, Holt & Miner, the previous auditor for the District, be selected to perform the September 30, 2023, 2024 and 2025 annual audits, with an option subject to fee adjustments for inflation, to perform the fiscal year end audits for the two following years (FYE 9/30/26, FYE 9/30/27).		

Note: 2023/2024 Budget For Audit Services is \$3,700.

**Palm Beach Plantation Community Development District**  
**Budget vs. Actual**  
**October 2022 through September 2023**

	<u>Oct '22 - Sep 23</u>	<u>22/23 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
363.100 · O & M Assessments	120,689.59	120,614.00	75.59	100.06%
363.810 · Debt Assessments	480,492.70	481,699.00	-1,206.30	99.75%
363.820 · Debt Assessment-Paid To Trustee	-462,431.00	-462,431.00	0.00	100.0%
363.831 · Discounts For Early Payments	-22,443.51	-24,093.00	1,649.49	93.15%
369.401 · Interest Income	5,477.51	240.00	5,237.51	2,282.3%
<b>Total Income</b>	<u>121,785.29</u>	<u>116,029.00</u>	<u>5,756.29</u>	<u>104.96%</u>
<b>Expense</b>				
511.122 · Payroll Expense	260.40	640.00	-379.60	40.69%
511.131 · Supervisor Fee	3,200.00	8,000.00	-4,800.00	40.0%
511.305 · Maintenance/Contingency	154,780.00	7,500.00	147,280.00	2,063.73%
511.310 · Engineering	31,267.59	10,000.00	21,267.59	312.68%
511.311 · Management Fees	38,964.00	35,964.00	3,000.00	108.34%
511.312 · Secretarial Fees	4,200.00	4,200.00	0.00	100.0%
511.315 · Legal Fees	9,070.00	8,500.00	570.00	106.71%
511.318 · Assessment/Tax Roll	0.00	3,000.00	-3,000.00	0.0%
511.320 · Audit Fees	3,600.00	3,600.00	0.00	100.0%
511.330 · Arbitrage Calculation Rprt Fee	650.00	650.00	0.00	100.0%
511.450 · Insurance	6,441.00	6,000.00	441.00	107.35%
511.480 · Legal Advertisements	905.37	1,300.00	-394.63	69.64%
511.512 · Miscellaneous	430.39	875.00	-444.61	49.19%
511.513 · Postage and Delivery	509.33	300.00	209.33	169.78%
511.514 · Office Supplies	490.25	675.00	-184.75	72.63%
511.515 · Website Management Fees	1,250.04	1,250.00	0.04	100.0%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.732 · Reserve/Contingency	0.00	11,800.00	-11,800.00	0.0%
511.733 · Trustee Fees	4,079.63	4,100.00	-20.37	99.5%
511.735 · County Appraiser & Tax Coll Fee	7,011.83	7,500.00	-488.17	93.49%
<b>Total Expense</b>	<u>267,284.83</u>	<u>116,029.00</u>	<u>151,255.83</u>	<u>230.36%</u>
<b>Net Ordinary Income</b>	<u>-145,499.54</u>	<u>0.00</u>	<u>-145,499.54</u>	<u>100.0%</u>
<b>Net Income</b>	<u><b>-145,499.54</b></u>	<u><b>0.00</b></u>	<u><b>-145,499.54</b></u>	<u><b>100.0%</b></u>

Bank Balance As Of 9/30/23	\$ 61,479.84
Accounts Payable As Of 9/30/23	\$ 10,578.34
Accounts Receivable As Of 9/30/23	\$ -
<b>Total Fund Balance As Of 9/30/23</b>	<b>\$ 50,901.50</b>