

### **61B-20.004 Definitions and Purpose.**

(1) Definitions. For the purposes of this rule chapter Rules 61B-20.004, 61B-20.005 and 62B-20.006, F.A.C., the following definitions shall apply:

(a) “Accepted complaint” means a complaint received by the division from someone with standing to file a complaint, which addresses ~~containing sufficient documentation and addressing~~ a subject within the jurisdiction of the division under, pursuant to Section 718.501(1), F.S., and which meets the following criteria:

1. It must allege a violation of Chapter 718, F.S., or the division’s rules;
2. It must contain a plain statement of specific facts upon which the complainant bases the allegation that a violation of Chapter 718, F.S., or a rule occurred. A complaint that merely recites the statutes or is based on mere suspicion or speculation, without a plain statement of facts clearly describing what is alleged to have occurred, will not be accepted; and
3. It must contain sufficient evidentiary documentation to support the complaint. A complaint received by the division that fails to meet the above criteria will be returned to the complainant with an explanation as to why it was not accepted and suggestions as to how the complaint may be made acceptable, and resubmitted.

(b) “Affirmative or corrective action” means putting remedial procedures in place to ensure that the violation does not recur, making any injured person whole as to the harm suffered in relation to the violation, or taking any other appropriate measures to redress the harm caused.

(c) “Alleged repeated violation” means the same or substantially similar recurring conduct cited in an accepted complaint received by the division within two years from the resolution of a previous complaint regarding that conduct. A violation is a repeated violation if the same alleged statutory or rule violation was charged in an arbitration in which an enforceable order of an

arbitrator was entered finding it a violation, or if the division entered a final enforceable order finding it a violation.

~~(d)~~(e) “Bad check” means any worthless check, draft, or order of payment identified under Section 68.065, F.S.

~~(e)~~(d) “Developer” for purposes of these guidelines, shall have the same meaning as stated in Section 718.103(16), F.S.

(f) “Standing” means that the complaining party has a substantial interest in the outcome. A party seeking to demonstrate standing must be able to show a sufficient connection to, and harm from, the violation alleged.

(2) Purpose.

(a) The purpose of the ~~penalty resolution~~ guidelines is to implement the division’s responsibility to ensure compliance with the provisions of Chapter 718, F.S., and the division’s administrative rules. For those statutory or rule violations identified as minor in these rules, the division will first and foremost attempt to seek compliance through an educational resolution. For repeated statutory or rule violations, where the violations have not been corrected or otherwise resolved by the developer, or for violations identified as major in these rules, the division will seek statutory or rule compliance through an enforcement resolution. The guidelines detail the educational and enforcement procedures the division will use to seek statutory or rule compliance. The guidelines are also intended to implement the division’s statutory authority to give reasonable and meaningful notice to persons regulated by Chapter 718, F.S., and the administrative rules of the range of penalties that normally will be imposed if an enforcement resolution is taken by the division. Finally, the rules are intended, pursuant to statutory mandate, to distinguish between minor and major violations based upon the potential harm that the violation may cause.

~~(b)(3)~~ The division shall apply these penalty guidelines against the developer pursuant to the division's authority in Section 718.301(5), F.S. Therefore, the developer is responsible for the cost of affirmative or corrective action, or assessed penalties imposed under these guidelines, regardless of whether turnover has occurred. The developer shall not pass the cost of affirmative or corrective action or penalties on to the unit owners.

~~(c)(4)~~ These penalty guidelines are adopted under ~~promulgated pursuant to~~ the division's authority in Section 718.501(1)(d), (f), and ~~(j)(4)~~, F.S. These rules do not preclude the division from imposing affirmative or corrective action under ~~pursuant to~~ Section 718.501(1)(d)2., F.S. Nothing in these rules shall limit the ability of the division to informally dispose of administrative actions or complaints by stipulation, settlement agreement, or consent order. Rules 61B-20.004, 61B-20.005, and 61B-20.006, F.A.C., are necessary to explain ~~explicate~~ the division's education and enforcement policies ~~policy~~. ~~These rules are not intended to cover, or be applied to, willful and knowing violations of Chapter 718, F.S., or the administrative rules by an officer or association board member, pursuant to Section 718.501(1)(d) 4., F.S. Such violations shall be strictly governed by the provisions of Section 718.501(1)(d) 4., F.S.~~ These rules are not intended to cover, or be applied to violations of Chapter 718, F.S., or the administrative rules by a unit owner controlled association. Such violations shall be strictly governed by the provisions of Chapter 61B-21, F.A.C.

*Rulemaking Authority 718.301(5), 718.501(1)(d) 6.4, (f) FS. Law Implemented 718.501(1)(d) 6.4, FS. History—New 6-4-98, Amended\_\_\_\_\_.*

### **61B-20.005 Educational Resolution.**

(1) An initial accepted complaint, directed at a developer and involving a possible violation identified as minor in these guidelines, will be resolved as follows:

(a) If, based on the complaint, the division has reasonable cause to believe that a statutory

or rule violation may have occurred, a Warning Letter will be sent to the developer. The Warning Letter will give the developer 14 calendar days ~~15 business days~~ in which to address, correct, or dispute the violation. The Warning Letter will identify the violation, and provide a contact telephone number and an investigator's name so that the developer may contact the division for educational assistance or an educational conference in obtaining compliance. However, it is solely the responsibility of the developer to take action, when applicable, to achieve statutory or rule compliance. Failure to respond to a Warning Letter, or take affirmative or corrective action as requested by the division, may result in the division proceeding with enforcement resolution will lead to further investigation. The Warning Letter shall not be considered final agency action.

(b) If the division proceeds with enforcement resolution by issuing a notice to show cause, the division will notify the developer of its right to a hearing under Chapter 120, F.S.

(c) The division will notify the complainant of the resolution of the complaint, or if applicable, alternative dispute resolution options.

*Rulemaking Authority 718.501(1)(d)~~6.4~~, (f) FS. Law Implemented 718.501(1)(b)(d)~~6.4~~, (j)(k) FS. History—New 6-4-98, Amended \_\_\_\_\_.*

#### **61B-20.006 Enforcement Resolution and Penalty Guidelines Civil Penalties.**

(1) The division will seek compliance through ~~an enforcement resolution~~ for repeated minor or major violations, ~~or~~ for the failure to correct or address a violation or provide unit owner redress as requested by the division, or for a major violation. If the division seeks compliance through enforcement action, the division will issue a notice to show cause and notify the developer of its right to a hearing under Chapter 120, F.S. These guidelines list aggravating and mitigating factors that will ~~reduce or increase the listed penalty amounts within the specified range and those circumstances that~~ justify a departure from the guideline range. No aggravating factors will be applied to increase a penalty for a single violation above the statutory maximum of \$5,000. The

guidelines in this rule chapter are based upon a single count violation of each provision listed. Multiple counts of the violated provision or a combination of the listed violations will be added together to determine an overall total penalty. Nothing in this rule chapter shall limit the ability of the division to informally dispose of administrative actions or complaints by stipulation, settlement agreement, or consent order.

(2) General Provisions.

(a) NO CHANGE

(b) Violations Included. This rule chapter applies to all statutory and rule violations subject to a penalty authorized by Chapter 718, F.S. An enforceable arbitration order finding a statutory or rule violation constitutes a violation for purposes of this rule chapter and shall count as a violation when determining whether a violation has been repeated.

(c) - (d) NO CHANGE

(3) Aggravating and Mitigating Factors. The division will consider aggravating and mitigating factors in determining penalties for both minor and major violations listed in this rule section. The factors ~~are not necessarily listed in order of importance, and they~~ shall be applied against each single count of the listed violation.

(a) Aggravating Factors:

<u>No.</u>	<u>Description</u>	<u>Value</u>
1.	Filing or causing to be filed any materially incorrect document in response to any division request or subpoena.	<u>3</u>
2.	Financial loss to parties or persons affected by the violation.	<u>3</u>
3.	Financial gain to parties or persons <u>responsible for who perpetrated</u> the violation.	<u>3</u>
<del>4.</del>	<del>The same violation was committed after a Notice of Deficiency was issued.</del>	
<u>4.5.</u>	The disciplinary history of the developer, including <u>actions such</u> <del>action</del> resulting in <u>enforcement as detailed in Rule 61B-20.006,</u>	<u>2</u>

	<del>F.A.C., or Section 718.501, F.S settlement or pending resolution.</del>	
<del>5.6.</del>	<del>Substantial The violation caused substantial harm, or has potential to cause substantial harm caused to unit owner's condominium residents or other persons or entities.</del>	<del>2</del>
<del>7.</del>	<del>Undue delay in initiating or completing, or failure to take affirmative or corrective action after the developer received the division's written notifications of the violation.</del>	
<del>6.8.</del>	<del>The violation had occurred for a long period of time.</del>	<del>2</del>
<del>7.9.</del>	<del>The violation was repeated within 2 years a short period of time.</del>	<del>2</del>
<del>8.</del> <del>10.</del>	<del>The developer impeded the division's investigation or authority.</del>	<del>1</del>
<del>11.</del>	<del>The investigation involved the issuance of a notice to show cause, or other proceeding.</del>	

(b) Mitigating Factors:

<u>No.</u>	<u>Description</u>	<u>Value</u>
<del>1.</del>	<del>Reliance on written professional or expert counsel and advice.</del>	
<del>1.2.</del>	<del>The violation or harm was related to a natural or manmade disaster(s).</del>	<del>3</del>
<del>2.</del>	<del>Financial hardship to respondent.</del>	<del>3</del>
<del>3.</del>	<del>The violation caused no harm to unit owner's condominium residents or other persons or entities.</del>	<del>3</del>
<del>4.</del>	<del>The violation occurred despite reliance on written professional or expert counsel and advice.</del>	<del>2</del>
<del>5.4.</del>	<del>The developer took affirmative or corrective action before it received the division's written notification of the violation.</del>	<del>2</del>
<del>6.5.</del>	<del>The developer expeditiously took affirmative or corrective action after it received the division's written notification of the violation.</del>	<del>1</del>
<del>7.6.</del>	<del>The developer cooperated with the division during the investigation.</del>	<del>1</del>
<del>7.</del>	<del>The investigation was concluded through consent proceedings.</del>	

(c) Application. When applying aggravating or mitigating factors, the value of each applicable factor shall be multiplied by one tenth (1/10) of the specified penalty for the violation. In the case of a mitigating factor, the resulting product shall be subtracted from the specified penalty. In the case of an aggravating factor, the resulting product shall be added to the specified penalty. However, the maximum calculated penalty for a single violation may not exceed \$5,000, and the minimum calculated penalty for a single violation shall not be less than one tenth (1/10) of the

specified penalty for that violation. For example: if the specified penalty for a violation were \$1,000, and the developer had relied on written professional or expert counsel and advice, then two tenths would be subtracted in mitigation, and the resulting penalty would be \$800.

(4) - (6) NO CHANGE

(7) Penalties.

(a) Minor Violations. The following violations shall be considered minor due to their lower potential for public consumer harm. If an enforcement resolution is utilized, the division shall impose a civil penalty of \$7.50 ~~between \$1 and \$5~~, per unit, for each minor violation. The total penalty or per unit penalty will be assessed ~~beginning with the middle of the specified range and~~ adjusted either up or down based upon any accepted aggravating or mitigating factors submitted with proper documentation. ~~An occurrence of six or more aggravating factors or five or more mitigating factors will result in a penalty being assessed outside of the specified range.~~ The total minimum penalty to be assessed shall be calculated according to these guidelines or \$500, whichever amount is greater. Finally, in no event shall a penalty of more than \$5,000 be imposed for a single violation. The following are identified as minor violations:

<u>No.</u>	<u>Category</u>	<u>Statute or Rule Cite</u>	<u>Description of Conduct/Violation</u>
<u>1.</u>	<u>Assessments</u>	<u>718.116(8), F.S.</u>	<u>Failure to provide or timely provide a certificate stating assessments owed by the unit.</u>
<u>2.</u>	<u>Board</u>	<u>718.110(1)(b), F.S. 718.112(2)(h)2., F.S.</u>	<u>Proposed amendment to declaration failed to contain full text showing underlined or strikethrough language; etc. Failure of amendment to declaration or bylaws to contain full text showing underlined or language; etc.</u>
<u>3.</u>	<u>Board</u>	<u>718.112(2)(h)2., F.S.</u>	<u>Proposed amendment to bylaws failed to contain full text showing underlined or strikethrough language; etc.</u>
<u>4.</u>	<u>Board</u>	<u>718.111(1)(a), F.S.</u>	<u>Failure to obtain or maintain corporate status of association.</u>
	<u>Board</u>	<u>718.111(1)(b), F.S.</u>	<u>Improper use of secret ballots, or use of proxy, by board members at a board meeting.</u>

<u>5.</u>	Board	718.112(2)(a)2., F.S.	Failure to provide a timely or substantive response to a written inquiry received by certified mail.
<u>6.</u>	Board	718.112(2)(b)1., F.S.	<del>Action taken at unit owner meeting without quorum. Improper quorum at unit owner meeting.</del>
	<del>Board</del>	<del>718.112(2)(b)2., F.S.</del>	<del>Failure of proxy to contain required elements.</del>
<u>7.</u>	Board	718.112(2)(c), F.S. 61B-23.002(9), F.A.C.	Failure to properly notice and conduct board of administration or committee meetings.; <u>Notice notice</u> failed to indicate assessment would be considered.; <u>Failure failure</u> to maintain affidavit by person who gave notice of special assessment meeting.; <u>Failure failure</u> to ratify emergency action at next meeting.; Failure <u>failure</u> to adopt a rule regarding posting of notices.; <u>Failure failure</u> to notice meeting.; <u>Non-emergency</u> action taken at board meeting, not on agenda.; No meeting agenda.; Failure to allow unit owners to speak at meeting or speech is limited to less than three minutes.
<u>8.</u>	Board	718.112(2)(d)2., F.S.	Failure to provide notice of the annual meeting not less than 14 days prior to the meeting. Failure to include agenda. Failure to maintain affidavit by person who gave notice of annual meeting. Failure to adopt a rule designating a specific place for posting notice of unit owner meetings.
<u>9.</u>	Board	718.112(2)(d)4., F.S.	<u>Permitting unit owner action by written agreement without express documentary or statutory authority. Failure to hold a unit owner meeting to obtain unit owners' approval when written agreements are not authorized.</u>
	<del>Board</del>	<del>718.112(2)(i), F.S.</del>	<del>Failure to have the authority in the documents when levying transfer fees or security deposits.</del>
	<del>Board</del>	<del>718.113(5), F.S.</del>	<del>Failure to comply with hurricane shutter requirements.</del>
	<del>Board</del>	<del>718.116(3), F.S.</del>	<del>Failure to have the authority in the documents when levying late fees.</del>
<u>10.</u>	Board	718.3026(1), F.S.	Failure to obtain competitive bids on contracts that exceed five percent of the association's budget.
	<del>Board</del>	<del>718.303(3), F.S.</del>	<del>Failure to have the authority in the documents when levying fines. Failure to provide proper notice of fines.</del>
	<del>Board</del>	<del>61B-23.001(2), F.A.C.</del>	<del>Failure to allow unit owners to attend board or</del>

			<del>committee meetings.</del>
<u>11.</u>	Board	718.112(2)(b)5., F.S.	Failure to provide a speaker phone for board or committee meetings held by teleconference.
	<del>Board</del>	<del>61B-23.001(4), F.A.C.</del>	<del>Failure to employ a licensed manager when licensure is required.</del>
<u>12.</u>	Board	61B-23.002(10), F.A.C.	<u>Not allowing a unit owner to tape record or video tape meetings. Failure to permit a unit owner to tape record or video tape meetings.</u>
	<del>Board</del>	<del>61B-23.0021(1)(d)2., F.A.C.</del>	<del>Failure to fill vacancy properly.</del>
<u>13.</u>	Budgets	718.112(2)(e), F.S.	Failure to timely notice budget meeting. Failure to timely deliver proposed budget. <del>Failure of board to call a unit owners' meeting to consider alternate budget.</del>
<u>14.</u>	Budgets	718.112(2)(f)1., F.S. 718.504(21)(c), F.S.	Failure to include applicable line items in proposed budget.
<u>15.</u>	Budgets	718.112(2)(f)1., F.S. 61B-22.003(5), F.A.C.	<u>Failure to include a schedule of limited common element expenses in budget. Failure to show limited common element expenses in proposed budget.</u>
<u>16.</u>	Budgets	61B-22.003(1)(b), F.A.C.	Failure to disclose the beginning and ending dates of the period covered by the <del>proposed</del> budget.
<u>17.</u>	Budgets	61B-22.003(1)(c), F.A.C.	Failure to disclose periodic assessments for each unit type in proposed budget.
	<del>Budgets</del>	<del>61B-22.003(1)(d), F.A.C.</del>	<del>Failure to propose full reserve funding in proposed budget.</del>
	<del>Budgets</del>	<del>61B-22.003(1)(e), (f), (g), F.A.C. 61B-22.005(1), F.A.C.</del>	<del>Failure to provide for funding of one or more reserve fund categories in the proposed budget</del>
	Budgets	61B-22.003(4)(a), F.A.C.	Failure to prepare a separate budget for each condominium operated by the association. <del>Failure to provide the required separate proposed budget for each condominium operated by the association.</del>
<u>18.</u>	<u>Development</u>	<u>61B-23.003(6), F.A.C.</u>	<u>Developer failed to keep a copy of the receipt for delivery of association records upon transfer of control.</u>
<u>19.</u>	<u>Development</u>	<u>61B-23.003(5), F.A.C.</u>	<u>Developer failed to file name and address of first non-developer board member.</u>
<u>20.</u>	<u>Development</u>	<u>718.301(4)(a)1., F.S.</u>	<u>Failure to deliver a copy of the declaration and all amendments thereto upon transfer of association control.</u>
<u>21.</u>	<u>Development</u>	<u>718.301(4)(a)2., F.S.</u>	<u>Failure to deliver a copy of the articles of incorporation and all amendments upon transfer of association control.</u>

<u>22.</u>	<u>Development</u>	<u>718.301(4)(a)3., F.S.</u>	<u>Failure to deliver a copy of the bylaws and all amendments thereto upon transfer of association control.</u>
<u>23.</u>	<u>Development</u>	<u>718.301(4)(a)5., F.S.</u>	<u>Failure to deliver a copy of any house rules upon transfer of association control.</u>
<u>24.</u>	<u>Development</u>	<u>718.301(4)(b)., F.S.</u>	<u>Failure to deliver resignations of officers and board members upon transfer of association control.</u>
<u>25.</u>	<u>Development</u>	<u>718.301(4)(i), F.S.</u>	<u>Failure to deliver copies of certificates of occupancy for the condominium property upon transfer of association control.</u>
<u>26.</u>	<u>Development</u>	<u>718.301(4)(j), F.S.</u>	<u>Failure to deliver copies of permits upon transfer of association control.</u>
<u>27.</u>	<u>Development</u>	<u>718.301(4)(l), F.S.</u>	<u>Failure to deliver a copy of the unit owner roster upon transfer of association control.</u>
	<u>Elections</u>	<u>718.112(2)(d)3., F.S.</u> <u>61B-23.0021(3), F.A.C.</u>	<u>Improper nomination procedures in election.</u>
	<u>Elections</u>	<u>718.112(2)(d)3., F.S.</u> <u>61B-23.0021(5), F.A.C.</u>	<u>-Including candidate who did not submit timely notice of candidacy.</u>
	<u>Elections</u>	<u>61B-23.0021(6), F.A.C.</u>	<u>Failure to provide candidate a receipt for written notice of intent to be a candidate.</u>
<u>28.</u>	<u>Elections</u>	<u>61B-23.0021(8), (10);</u> <u>F.A.C.</u>	<u>Counting ballots not cast in inner and outer envelopes. Failure to provide space for name, unit number, and signature on outer envelope.</u>
	<u>Elections</u>	<u>61B-23.0021(10)(e);</u> <u>F.A.C.</u>	<u>Failure to timely hold runoff election.</u>
<u>29.</u>	<u>Elections</u>	<u>61B-23.0021(9), F.A.C.</u>	<u>Ballot does not list candidates alphabetically.</u>
<u>30.</u>	<u>Elections</u>	<u>61B-23.0021(10)(b),</u> <u>F.A.C.</u>	<u>Improper verification of outer envelopes.</u>
<u>31.</u>	<u>Records</u>	<u>718.111(1)(b), F.S.</u>	<u>Failure of minutes to reflect how board members voted at board meeting. Failure to record a vote or an abstention in the minutes for each board member present at the board meeting.</u>
<u>32.</u>	<u>Records</u>	<u>718.111(12)(a)2., F.S.</u>	<u>Failure to maintain a copy of recorded declaration and amendments.</u>
<u>33.</u>	<u>Records</u>	<u>718.111(12)(a)3., F.S.</u>	<u>Failure to maintain a copy of recorded bylaws and amendments.</u>
<u>34.</u>	<u>Records</u>	<u>718.111(12)(a)4., F.S.</u>	<u>Failure to maintain a certified copy of articles of incorporation and amendments.</u>
<u>35.</u>	<u>Records</u>	<u>718.111(12)(a)7., F.S.</u>	<u>Failure to maintain a current, complete unit owner roster. Failure of roster to include all elements.</u>
<u>36.</u>	<u>Records</u>	<u>718.111(12)(a)14., F.S.</u> <u>61B-23.002(7)(a),</u>	<u>Failure to maintain or annually update the question and answer sheet.</u>

		F.A.C.	
<u>37.</u>	Records	718.111(12)(a)15., F.S.	Failure to maintain other association records related to the operation of the association.
	<del>Records</del>	<del>718.111(12)(b),(c), F.S.</del>	<del>Failure to provide access to records.</del>
<u>38.</u>	Records	61B-22.003(3), F.A.C.	<del>Failure to reflect adoption of budget in meeting minutes. Failure of budget meeting minutes to reflect adoption of the proposed budget.</del>
	Records	61B-23.003(6), F.A.C.	Failure to maintain a copy of the receipt for delivery of association records upon transfer of control.
	Reporting	718.111(13), F.S.	Failure to timely provide the annual financial report.
<u>39.</u>	Reporting	61B-22.006(3)(a) <u>6.5.</u> , F.A.C.	<del>Failure to disclose the manner by which reserve items were estimated and/or the date the estimates were last made in the annual financial statements or turnover audit.. Failure to disclose in the year-end financial statements the manner by which reserve items were estimated and/or the date the estimates were last made.</del>
	Reporting	61B-22.006(3)(b),(c), F.A.C.	<del>Improper disclosure in the year-end financial statements of method of allocating revenues and expenses. Improper special assessment disclosures in the year-end financial statements.</del>
<u>40.</u>	<u>Reporting</u>	<u>61B-22.006(3)(b), F.A.C.</u>	<u>Failure to disclose the method of allocating income and expenses in the annual financial statements or turnover audit..</u>
	Reporting	61B-22.006(3)(d), F.A.C.	<del>Improper disclosure in the year-end financial statements of revenues and expenses related to limited common elements.</del>
	Reporting	61B-22.006(4), F.A.C.	<del>Improper multi-condominium reserve fund disclosures in the year-end financial statements. Multi-condominium revenues, expenses, and changes in fund balance not shown for each condominium in the year-end financial statements. Disclosure of multi-condominium revenues/expenses for the association not specific to a condominium, is omitted, or is incomplete in the year-end financial statements.</del>
<u>41.</u>	Reporting	61B-22.006(5), F.A.C.	<u>Failure to show developer assessments separately from other assessment revenues in the annual financial report(statements). Failure to show developer assessments separately from non-developer owners in the year-end financial statements or annual financial report.</u>
	Reporting	61B-22.006(3)(a),	<del>Failure to include the required reserve fund</del>

		<del>F.A.C.</del>	<del>disclosures in the annual financial report.</del>
	Reporting	<del>61B-22.006(6)(b), F.A.C.</del>	<del>Improper disclosure of receipts and expenditures in the annual financial report in a multi-condominium association.</del>
	Reporting	<del>61B-22.0062(2)(b), F.A.C.</del>	<del>Failure to include in the turnover financial statements a statement of total cash payments made by the developer to the association.</del>

(b) Major Violations. The following violations shall be considered major due to their increased potential for public harm. If an enforcement resolution is utilized, the penalty will be assessed beginning with the middle of the specified range and adjusted either up or down based upon any accepted aggravating or mitigating factors submitted with proper documentation. An occurrence of six or more aggravating factors or five or more mitigating factors will result in a penalty being assessed outside of the specified range. The total minimum penalty to be assessed shall be calculated according to these guidelines or \$500, whichever amount is greater. ~~Finally, In in~~ no event shall a penalty of more than \$5,000 be imposed for a single violation. The penalties are set forth in levels categories 1, 2, and 3, for each violation as follows:

Level Category 1: ~~\$30~~ \$10—\$18 per unit.

Level Category 2: ~~\$75~~ \$20—\$50 per unit.

Level Category 3: ~~\$400~~ \$100—\$300 for each unit offered/created; deposit or contract.

<u>No.</u>	<u>Category</u>	<u>Statute or Rule Cite</u>	<u>Description of Conduct/Violation</u>	<u>Suggested Penalty Level</u>
<u>1.</u>	Accounting Records	718.111(12)(a)11, F.S. 61B-22.002, F.A.C.	<del>Insufficient or incomplete accounting records. Insufficient detail in the accounting records. Failure to maintain sufficient accounting records.</del>	2
<u>2.</u>	<u>Accounting Records</u>	<u>718.111(12)(a)11, FS.</u>	<u>Failure to maintain separate accounting records for each condominium.</u>	<u>2</u>
<u>3.</u>	Assessing	718.112(2)(g), FS.	<u>Assessments not sufficient to meet expenses.</u> <del>Failure to assess at sufficient</del>	1

			<u>amounts.</u>	
<u>4.</u>	<u>Assessing</u>	<u>718.112(2)(g), F.S.</u>	<u>Collecting assessments less frequently than quarterly</u>	<u>1</u>
<u>5.</u>	Assessing	718.115(2), F.S.	<u>Assessments not based upon the shares stated in the declaration of condominium. Failure to assess based upon proportionate share or as stated in the declaration of condominium.</u>	2
<u>6.</u>	<u>Assessing</u>	<u>718.115(4), F.S.</u>	<u>Assessments not properly apportioned among multiple condominiums.</u>	<u>2</u>
<u>7.</u>	<u>Assessing</u>	<u>718.116(3), F.S.</u>	<u>Failure to charge interest on past-due assessments.</u>	<u>1</u>
<u>8.</u>	Assessing	718.116( <del>4</del> ), (9), F.S.	<u>Developer or other owner improperly excused from paying assessments. Failure by developer to pay assessments or to pay in timely manner.</u>	2
	<u>Board</u>	<u>718.110, 718.112, F.S.</u>	<u>Failure to follow method of amendment.</u>	2
<u>9.</u>	<u>Board</u>	<u>718.106(3), F.S. 718.123(1), F.S.</u>	<u>Unit owner denied access to unit or to common elements.</u>	<u>1</u>
<u>10.</u>	<u>Board</u>	<u>718.110, F.S.</u>	<u>Improperly amending the declaration of condominium.</u>	<u>2</u>
<u>11.</u>	<u>Board</u>	<u>718.111(1)(b), F.S.</u>	<u>Improper use of secret ballots, or use of proxies, by board members at a board meeting.</u>	<u>1</u>
<u>12.</u>	<u>Board</u>	<u>718.111(4), F.S.</u>	<u>Improper use fee.</u>	<u>1</u>
<u>13.</u>	<u>Board</u>	<u>718.111(7)(a), F.S.</u>	<u>Mortgaging or conveying association property without unit-owner approval.</u>	<u>2</u>
<u>14.</u>	<u>Board</u>	<u>718.111(11), F.S.</u>	<u>Failure to exercise best effort to insure the common elements and association property.</u>	<u>2</u>
<u>15.</u>	Board	718.111(11)( <del>h</del> )( <del>d</del> ), F.S.	Failure to maintain adequate fidelity bonding.	2
<u>16.</u>	<u>Board</u>	<u>718.112(2)(b)2., F.S.</u>	<u>Improper use of general proxies. Use of non-conforming limited proxies.</u>	<u>1</u>
<u>17.</u>	<u>Board</u>	<u>718.112(2)(h), F.S.</u>	<u>Improperly amending the association bylaws.</u>	<u>2</u>
<u>18.</u>	Board	718.112(2)(a)1., F.S.	<u>Compensating officers or members of the board without documentary authority. Improper compensation of officers or</u>	1

			<del>directors.</del>	
<u>19.</u>	<u>Board</u>	<u>718.112(2)(d)1., F.S.</u>	<u>Allowing convicted felon to serve on the board.</u>	<u>2</u>
<u>20.</u>	<u>Board</u>	<u>718.112(2)(d)1., F.S.</u>	<u>Failure to hold annual meeting.</u>	<u>2</u>
<u>21.</u>	<u>Board</u>	<u>718.112(2)(d)8., F.S. 61B-23.0021(1)(d)2., F.A.C.</u>	<u>Improperly filling a vacancy of an unexpired term on the board.</u>	<u>1</u>
<u>22.</u>	<u>Board</u>	<u>718.112(2)(j), F.S.</u>	<u>Improper removal of board member.</u>	<u>1</u>
<u>23.</u>	<u>Board</u>	<u>718.112(2)(i), F.S.</u>	<u>Improperly requiring transfer fees or security deposits. Requiring excessive transfer fees or security deposits.</u>	<u>1</u>
<u>24.</u>	<u>Board</u>	<u>718.113(1), F.S.</u>	<u>Failure to maintain common elements.</u>	<u>1</u>
<u>25.</u>	<u>Board</u>	<u>718.113(2), F.S.</u>	<u>Material alteration without unit-owner approval where required.</u>	<u>1</u>
<u>26.</u>	<u>Board</u>	<u>718.113(5), F.S.</u>	<u>Failure to adopt hurricane shutter specifications. Failure to approve hurricane shutters that meet specifications.</u>	<u>1</u>
<u>27.</u>	<u>Board</u>	<u>718.116(3), F.S.</u>	<u>Levying late fees without documentary authority.</u>	<u>1</u>
<u>28.</u>	<u>Board</u>	<u>718.303(3), F.S.</u>	<u>Imposing fines without documentary authority. Imposing fines without proper notice and hearing. Imposing excessive fines.</u>	<u>1</u>
	<u>Board</u>	<u>718.501(2)(a), F.S.</u>	<u>Failure to pay annual fees to the <del>division.</del></u>	<u>2</u>
<u>29.</u>	<u>Board</u>	<u>61B-23.001(2), F.A.C.</u>	<u>Excluding unit owners from board or committee meetings.</u>	<u>1</u>
<u>30.</u>	<u>Board</u>	<u>61B-23.001(4), F.A.C.</u>	<u>Employing an unlicensed manager when licensure is required.</u>	<u>2</u>
<u>31.</u>	<u>Budgets</u>	<u>718.112(2)(e), F.S.</u>	<u>Failure to propose/adopt budget for a given year.</u>	<u>2</u>
<u>32.</u>	<u>Budgets</u>	<u>61B-22.003(4)(a), F.A.C.</u>	<u>Failure to prepare a separate budget for each condominium operated by the association as well as for the association.</u>	<u>1</u>
<u>33.</u>	<u>Budgets</u>	<u>718.112(2)(e)2.c., F.S.</u>	<u>Developer increased budget more than 115% without approval.</u>	<u>1</u>
<u>34.</u>	<u>Budgets</u>	<u>61B-22.003(1)(d), F.A.C.</u>	<u>Failure to provide for full funding of reserves in proposed budget.</u>	<u>1</u>

<u>35.</u>	Budgets	61B-22.003(1)(e), (f), (g), F.A.C.	Failure to include reserve schedule in the proposed budget.	1
<u>36.</u>	<u>Budgets</u>	<u>61B-22.003(1)(e), (f), (g), F.A.C.</u> <u>61B-22.005(1), F.A.C.</u>	<u>Failure to include a required reserve item in proposed budget.</u>	<u>1</u>
<u>37.</u>	<u>Budgets</u>	<u>718.112(2)(f)2., F.S.</u> <u>61B-22.005(3),(5), F.A.C.</u>	<u>Improper calculation of reserve requirements.</u>	<u>1</u>
<u>38.</u>	Commingle	718.111(14), F.S.	Commingling association funds with non-association funds.	2
<u>39.</u>	<u>Commingle</u>	<u>718.111(14), F.S.</u>	<u>Association funds deposited in account not in association's name.</u>	<u>1</u>
<u>40.</u>	Commingle	718.111(14), F.S. 61B-22.005(2), F.A.C.	Commingling reserve funds with operating funds.	1
<u>41.</u>	Common Expenses	718.115(1), F.S. 61B-23.003(3), F.A.C.	Using association funds for other than common expenses.	2
	<del>Converter Reserves</del>	<del>718.618(1), F.S.</del> <del>61B-24.007, F.A.C.</del>	<del>Failure to calculate converter reserves properly.</del>	<del>2</del>
	<del>Converter Reserves</del>	<del>718.618(2) (a), F.S.</del>	<del>Failure to fund converter reserves in a timely manner.</del>	<del>2</del>
<u>42.</u>	Converter Reserves	718.618(3)(b), F.S.	Improper use of converter reserves.	1
	<del>Converter Reserves</del>	<del>61B-22.003(1)(e)5., F.A.C.</del> <del>61B-22.006(3)(a)6., F.A.C.</del> <del>61B-22.006(6)(e), F.A.C.</del>	<del>Failure to include converter reserve disclosures in the proposed budget, year-end financial statements, or annual financial report.</del>	<del>1</del>
<u>43.</u>	Development	718.202(1), F.S. 61B-17.009(1), F.A.C.	Developer using alternative assurance, such as a <del>Letter of Credit or Surety Bond</del> , in lieu of escrow account, without prior approval of Director.	3
	<del>Development</del>	<del>718.202(1) or (6), F.S.</del>	<del>Failure to establish an escrow account or place funds therein.</del>	<del>3</del>
<u>44.</u>	<u>Development</u>	<u>718.202(1), F.S.</u>	<u>Failure to place purchase deposits in escrow.</u>	<u>3</u>

<u>45.</u>	<u>Development</u>	<u>718.202(6), F.S.</u>	<u>Failure to place reservation deposits in escrow.</u>	<u>3</u>
<u>46.</u>	<u>Development</u>	<u>718.301(1), (2), (4), F.S.</u>	<u>Failure to transfer association control.</u>	<u>2</u>
<u>47.</u>	<u>Development</u>	<u>718.301(4)(a)4., F.S.</u>	<u>Failure to deliver the minute books upon transfer of association control.</u>	<u>2</u>
<u>48.</u>	<u>Development</u>	<u>718.301(4)(c), F.S.</u>	<u>Failure to deliver the financial records (other than the audit) within 90 days of transfer of association control.</u>	<u>2</u>
<u>49.</u>	<u>Development</u>	<u>718.301(4)(d), F.S.</u>	<u>Failure to deliver the association funds upon transfer of association control.</u>	<u>2</u>
<u>50.</u>	<u>Development</u>	<u>718.301(4)(e), F.S.</u>	<u>Failure to deliver all tangible personal property of the association upon transfer of association control.</u>	<u>2</u>
<u>51.</u>	<u>Development</u>	<u>718.301(4)(f), F.S.</u>	<u>Failure to deliver the plans, specifications and affidavit upon transfer of association control.</u>	<u>1</u>
<u>52.</u>	<u>Development</u>	<u>718.301(4)(g), F.S.</u>	<u>Failure to deliver the list of contractors upon transfer of association control.</u>	<u>1</u>
<u>53.</u>	<u>Development</u>	<u>718.301(4)(h), F.S.</u>	<u>Failure to deliver copies of insurance policies upon transfer of association control.</u>	<u>1</u>
<u>54.</u>	<u>Development</u>	<u>718.301(4)(k), F.S.</u>	<u>Failure to deliver copies of all warranties upon transfer of association control.</u>	<u>1</u>
<u>55.</u>	<u>Development</u>	<u>718.301(4)(m), F.S.</u>	<u>Failure to deliver copies of all leases to which the association is a party upon transfer of association control.</u>	<u>1</u>
<u>56.</u>	<u>Development</u>	<u>718.301(4)(n), (o), F.S.</u>	<u>Failure to deliver copies of all contracts involving the association upon transfer of association control.</u>	<u>1</u>
<u>57.</u>	<u>Development</u>	<u>718.403(1), F.S.</u>	<u>Continuing to develop phases after expiration of phase deadline.</u>	<u>3</u>
	<u>Development</u>	<u>718.403(1),(2), F.S. 61B-17.003(9), F.A.C.</u>	<u>Failure to follow proper method to amend documents to alter phase development plan.</u>	<u>3</u>
<u>58.</u>	<u>Development</u>	<u>718.403(1), (2),</u>	<u>Improperly amending declaration</u>	<u>2</u>

		<u>F.S.</u>	<u>to provide for phased development.</u>	
<u>59.</u>	<u>Development</u>	<u>61B-17.003, F.A.C.</u>	<u>Improperly amending declaration to alter phased development plan.</u>	<u>2</u>
<u>60.</u>	Development	718.502(2)(a), F.S. <u>61B-17.001(1)(b), F.A.C.</u>	<u>Accepting reservation deposits prior to filing reservation program with the division. Accepting deposits prior to filing reservation and escrow agreements with the division.</u>	3
<u>61.</u>	Development	718.502(2)(a), F.S. <del>61B-17.001(1)(a), F.A.C.</del>	Offering sales contracts prior to <del>initial</del> filing with division <del>and acceptance for form.</del>	3
<u>62.</u>	Development	718.502(3), F.S. 61B-17.006(2), F.A.C.	Failure to file amendments to documents previously filed with the division.	1
<u>63.</u>	Development	718.503(1), (3), 718.618(10), F.S. 61B-18.001(10), F.A.C.	Using sales contracts without required disclosures.	3
<u>64.</u>	Development	718.503(1)(b), (3), F.S.	Failure to <u>allow purchaser to rescind contract upon receipt of timely notice from purchaser.</u> <del>provide documents to purchasers.</del>	3
<u>65.</u>	Development	61B-17.001(6), F.A.C.	Closing on sales of units prior to <u>the division's approval of the filing with division and acceptance for content.</u>	3
<u>66.</u>	Development	61B-17.001(3), F.A.C.	Failure to provide recording information to the division.	1
<u>67.</u>	Development	<u>718.502(3), F.S.</u> 61B-17.003(3), F.A.C.	Offering sales contracts on units within a phase prior to filing phase documents with the division.	3
<u>68.</u>	<u>Development</u>	<u>718.504(10), F.S.</u> <u>61B-18.008(4), F.A.C.</u>	<u>Rental program not disclosed in prospectus or amendment.</u>	<u>1</u>
<u>69.</u>	Elections	718.112(2)(d), F.S. 718.301(1), (2), F.S. 61B-23.0021(2), F.A.C.	Failure to hold election to permit participation on board by non-developer owners. Failure to permit participation on board by non-developer owners after 15 percent of units have been sold.	2
<u>70.</u>	<u>Elections</u>	<u>718.112(2)(d)3., F.S., 61B-23.0021(3),</u>	<u>Improper nomination procedures in election.</u>	<u>2</u>

		<u>F.A.C.</u>		
<u>71.</u>	Elections	718.112(2)(d)3., F.S. 61B-23.0021(4), F.A.C.	Failure to provide, or timely provide, first notice of election.	<u>2+</u>
<u>72.</u>	<u>Elections</u>	<u>61B-23.0021(6), F.A.C.</u>	<u>Failure to provide candidate a receipt for written notice of candidacy.</u>	<u>1</u>
<u>73.</u>	<u>Elections</u>	<u>61B-23.0021(8), F.A.C.</u>	<u>Second notice of election included comments by board about candidates.</u>	<u>2</u>
<u>74.</u>	<u>Elections</u>	<u>718.301(2), F.S.</u>	<u>Failure to provide, or timely provide, first notice of turnover election.</u>	<u>2</u>
<u>75.</u>	Elections	718.112(2)(d)3., F.S. 61B-23.0021(7), (8), F.A.C.	Failure to provide, or timely provide, second notice of election or omitting <del>materials such as</del> ballots, envelopes, and candidate information sheets.	<u>2+</u>
<u>76.</u>	<u>Elections</u>	<u>61B-23.0021(8), F.A.C.</u>	<u>Voters allowed to rescind or change their previously cast ballots.</u>	<u>1</u>
<u>77.</u>	<u>Elections</u>	<u>718.112(2)(d)3, F.S.; 61B- 23.0021(7); F.A.C.</u>	<u>Association altered or edited candidate information sheets.</u>	<u>2</u>
<u>78.</u>	<u>Elections</u>	<u>61B-23.0021(2), F.A.C.</u>	<u>Election not held at time and place of annual meeting.</u>	<u>1</u>
<u>79.</u>	Elections	718.112(2)(d)3., F.S.	Failure to use ballots or voting machines.	2
<u>80.</u>	<u>Elections</u>	<u>718.112(2)(d)3., F.S. 61B-23.0021(5), F.A.C.</u>	<u>Ballot included candidate who did not submit timely notice of candidacy.</u>	<u>2</u>
<u>81.</u>	<u>Elections</u>	<u>61B-23.0021(7), F.A.C.</u>	<u>Distributing candidate information sheets consisting of more than one page.</u>	<u>1</u>
<u>82.</u>	<u>Elections</u>	<u>61B- 23.0021(10)(a), F.A.C.</u>	<u>Inner envelopes not placed in separate receptacle before being opened.</u>	<u>2</u>
<u>83.</u>	Elections	718.112(2)(d)3., F.S. 61B-23.0021(9), F.A.C.	Failure to include all timely submitted names of eligible candidates on the ballot.	<u>2+</u>
<u>84.</u>	<u>Elections</u>	<u>61B-23.0021(9),</u>	<u>Ballots not uniform. Ballots</u>	<u>2</u>

		<u>F.A.C.</u>	<u>identify voter. Ballot contained space for write-in candidate.</u>	
<u>85.</u>	<u>Elections</u>	<u>61B-23.0021(10), F.A.C.</u>	<u>Outer envelopes not checked against list of eligible voters.</u>	<u>1</u>
<u>86.</u>	<u>Elections</u>	<u>61B-23.0021(10)(a), (b), F.A.C.</u>	<u>Counting ineligible ballots. <del>Not counting ballots in the presence of unit owners.</del></u>	<u>1</u>
<u>87.</u>	<u>Elections</u>	<u>61B-23.0021(10), F.A.C.</u>	<u>Failure to count properly cast ballots.</u>	<u>1</u>
<u>88.</u>	<u>Elections</u>	<u>61B-23.0021(10), F.A.C.</u>	<u>Outer envelopes opened prior to election meeting. Outer envelopes not opened in presence of unit owners.</u>	<u>2</u>
<u>89.</u>	<u>Elections</u>	<u>61B-23.0021(10)(a), F.A.C.</u>	<u>Not counting ballots in the presence of unit owners.</u>	<u>2</u>
<u>90.</u>	<u>Elections</u>	<u>61B-23.0021(10)(a), F.A.C.</u>	<u>Ballots not counted by impartial committee.</u>	<u>1</u>
<u>91.</u>	<u>Elections</u>	<u>61B-23.0021(10)(b), F.A.C.</u>	<u>Failure to notice meeting to verify outer envelope information.</u>	<u>1</u>
<u>92.</u>	<u>Elections</u>	<u>61B-23.0021(10)(c), F.A.C.</u>	<u>Failure to hold <u>or timely hold</u> runoff election.</u>	<u>2</u>
<u>93.</u>	<u>Elections</u>	<u>61B-23.003(7)(f), F.A.C.</u>	<u>Developer improperly voted for a majority of the board. <del>Improperly permitting a developer to vote for a majority of the board.</del></u>	<u>2</u>
<u>94.</u>	<u>Elections</u>	<u>61B-23.0021(10)(a), F.A.C.</u>	<u>No blank ballots available at election meeting.</u>	<u>2</u>
<u>95.</u>	<u>Final Order</u>	<u>718.501(1)(d)4., F.S.</u>	<u>Failure to comply with final order of the division.</u>	<u>2</u>
<u>96.</u>	<u>Guarantee</u>	<u>718.116(9), F.S. 61B-22.004(1), F.A.C.</u>	<u>Guarantee not properly established.</u>	<u>2</u>
<u>97.</u>	<u>Guarantee</u>	<u>718.116(9)(a), F.S. 61B-22.004(3), F.A.C.</u>	<u>Improperly assessing unit owners.</u>	<u>2</u>
<u>98.</u>	<u>Guarantee</u>	<u>718.116(9)(a), F.S. 61B-22.004(54), F.A.C.</u>	<u>Failure to advance sufficient cash. <del>Guarantee deficit not funded.</del></u>	<u>2</u>
<u>99.</u>	<u>Guarantee</u>	<u>718.116(9)(b),</u>	<u>Expending capital contributions or</u>	<u>2</u>

		<u>F.S. 61B-22.004(4), F.A.C.</u>	<u>special assessment funds during guarantee period.</u>	
<u>100.</u>	Guarantee	<u>61B-22.004(2), F.A.C.</u>	Guarantee period unclear/not specified, not properly extended.	2
	<del>Guarantee</del>	<del>61B-22.004(4)(a), F.A.C.</del>	<del>Not providing sufficient cash/resources to provide payment on a timely basis of all common expenses including full funding of reserves.</del>	<del>2</del>
	<del>Guarantee</del>	<del>61B-22.004(4)(b), F.A.C. 61B-22.004(5), F.A.C.</del>	<del>Amount owed by the guarantor for the guarantee period not properly calculated.</del>	<del>2</del>
<u>101.</u>	Records	<u>718.111(12)(a)12. , F.S.</u>	Failure to maintain election <u>or</u> <u>voting materials for one year.</u>	1
<u>102.</u>	Records	<u>718.111(12)(a)6., F.S.</u>	Failure to maintain minutes of meetings.	1
<u>103.</u>	<u>Records</u>	<u>718.111(12)(a)8., F.S.</u>	<u>Failure to maintain a copy of a current insurance policy.</u>	<u>1</u>
<u>104.</u>	<u>Records</u>	<u>718.111(12)(a)9., F.S.</u>	<u>Failure to maintain copy of management agreement or other contract under which the association has obligations.</u>	<u>1</u>
<u>105.</u>	<u>Records</u>	<u>718.111(12)(a)10. F.S.</u>	<u>Failure to maintain bills of sale or transfer.</u>	<u>1</u>
<u>106.</u>	<u>Records</u>	<u>718.111(12)(a)13. F.S.</u>	<u>Failure to maintain rental records.</u>	<u>1</u>
<u>107.</u>	<u>Records</u>	<u>718.111(12)(c), F.S. 718.115(1)(a), F.S.</u>	<u>Requiring a unit owner to pay a fee for access to association records.</u>	<u>1</u>
<u>108.</u>	Records	<u>718.111(12)(b), F.S.</u>	Failure to maintain records within Florida.	2
<u>109.</u>	<u>Records</u>	<u>718.111(12)(b), (c), F.S.</u>	<u>Failure to provide access to records. Failure to allow copying of records.</u>	<u>1</u>
	<del>Records</del>	<del>718.301(4), F.S.</del>	<del>Failure to deliver one or more association records upon transfer of association control.</del>	<del>2</del>
<u>110.</u>	Reporting	<u>718.111(13), F.S.</u>	Failure to provide, <u>or timely provide, the annual financial report or statements.</u>	2
	<del>Reporting</del>	<del>718.111(13), F.S.</del>	<del>Failure to provide year-end financial statements in a timely</del>	<del>1</del>

			<del>manner.</del>	
	Reporting	718.111(13), F.S.	<del>Failure to provide year-end financial statements.</del>	<u>2</u>
111.	Reporting	718.111(13)(d), F.S.	Prior to turnover of control of the association, developer was included in vote to <u>lower reporting waive audit</u> requirement after the first two years of operation.	2
	Reporting	718.301(4)(e), F.S.	<del>Failure to provide turnover financial statements in a timely manner.</del>	<u>1</u>
	Reporting	718.301(4)(e), F.S. 61B-22.0062(1), F.A.C.	<del>Failure to provide turnover financial statements. Turnover financial statements not audited. Failure of turnover financial statements to cover entire period.</del>	<u>2</u>
112.	Reporting	718.301(4)(c), F.S. 61B-22.0062(1), F.A.C.	<u>Failure to provide, or timely provide, turnover financial statements. Turnover financial statements not audited. Failure of turnover financial statements to cover entire period of control.</u>	<u>2</u>
113.	Reporting	61B-22.0062(2)(b), F.A.C.	<u>Failure to state the total cash payments made by the developer to the association in the turnover audit.</u>	<u>1</u>
114.	Reporting	61B-22.006(1), F.A.C.	Failure to prepare <u>annual/turnover year-end</u> financial statements using fund accounting. Failure to prepare <u>annual/turnover year-end</u> financial statements on accrual basis.	1
115.	Reporting	61B-22.006(1), F.A.C.	Failure to prepare <u>annual/turnover year-end</u> financial statements in accordance with Generally Accepted Accounting Principles (GAAP). Failure to have reviewed or audited <u>annual/turnover year-end</u> financial statements prepared by a Florida-licensed CPA.	2
116.	Reporting	61B-22.006(2), F.A.C.	Failure to include one or more components of the <u>annual/turnover year-end</u> financial statements (incomplete).	1

<u>117.</u>	<u>Reporting</u>	<u>61B-22.006(3)(a)1.-6., F.A.C.</u>	<u>Failure to make significant reserve fund disclosures in annual/turnover year-end financial statements or annual financial report.</u>	<u>1</u>
<u>118.</u>	<u>Reporting</u>	<u>61B-22.006(4), F.A.C.</u>	<u>Failure to include reserve fund disclosures and/or revenues, expenses, and changes in fund balances for each condominium and the association in the annual financial statements.</u>	<u>1</u>
<u>119.</u>	<u>Reporting</u>	<u>61B-22.006(3)(a)76., F.A.C.</u>	<u>Failure to include converter-reserve disclosures in the annual financial statements.</u>	<u>1</u>
<u>120.</u>	<u>Reporting</u>	<u>61B-22.006(4), F.A.C.</u>	<u>Failure to include reserve fund disclosures and/or revenues, expenses, and changes in fund balances for each condominium and the association in the annual financial statements.</u>	<u>1</u>
<u>121.</u>	<u>Reporting</u>	<u>718.111(13)(b)3., F.S.</u>	<u>Failure to include converter-reserve disclosures in the annual financial reports.</u>	<u>1</u>
<u>122.</u>	<u>Reporting</u>	<u>718.111(13)(b)3., F.S.-61B-22.006(6)(b), F.A.C.</u>	<u>Failure to include the required reserve-fund disclosures in the annual financial report.</u>	<u>1</u>
<u>123.</u>	<u>Reporting</u>	<u>61B-22.006(6)(c), F.A.C.</u>	<u>Failure to include the special assessments disclosures in the annual financial report</u>	<u>1</u>
<u>124.</u>	<u>Reporting</u>	<u>61B-22.006(6)(e), F.A.C.</u>	<u>Failure to separately present revenues and expenses for each condominium and the association in the annual financial report.</u>	<u>1</u>
	<u>Reporting</u>	<u>61B-22.006(3)(e), F.A.C. 61B-22.0062(2)(d), F.A.C.</u>	<u>Guarantee disclosures incomplete in, or missing from, turnover financial statements or year-end financial statements.</u>	<u>1</u>
<u>125.</u>	<u>Reporting</u>	<u>61B-22.006(3)(e), F.A.C.</u>	<u>Guarantee disclosures incomplete in, or missing from, annual financial statements.</u>	<u>1</u>
<u>126.</u>	<u>Reporting</u>	<u>61B-22.0062(2)(d), F.A.C.</u>	<u>Guarantee disclosures incomplete in, or missing from, turnover financial statements.</u>	<u>2</u>
<u>127.</u>	<u>Reporting</u>	<u>61B-22.004(5),</u>	<u>Improper calculation of</u>	<u>2</u>

		<u>F.A.C.</u>	<u>guarantor's final obligation.</u>	
	Reporting	<del>61B-22.006(6)(a),(b),F.A.C</del> <del>718.111(13)(b),F.S.</del>	<del>Failure to prepare the annual financial report on a cash basis. Failure to include in the annual financial report specified receipt or expenditure line items, or disclosures on limited common elements.</del>	<del>1</del>
<u>128.</u>	<u>Reporting</u>	<u>718.111(13)(b),F.S.61B-22.006(6)(a),F.A.C.</u>	<u>Annual financial report not prepared on a cash basis.</u>	<u>1</u>
<u>129.</u>	<u>Reporting</u>	<u>718.111(13)(b)3.,F.S.</u>	<u>Annual financial report does not include specified receipt or expenditure items</u>	<u>1</u>
<u>130.</u>	<u>Reporting</u>	<u>61B-22.006(3)(d),F.A.C.</u>	<u>Annual/turnover financial statements do not disclose revenues and expenses related to limited common elements.</u>	<u>1</u>
<u>131.</u>	<u>Reporting</u>	<u>61B-22.006(6)(a),F.A.C.</u>	<u>Annual financial report does not disclose revenues and expenses related to limited common elements.</u>	<u>1</u>
	Reporting	<del>718.111(13)(d),F.S.</del>	<del>Providing lower level of reporting for year end financial statements than required.</del>	<del>2</del>
<u>132.</u>	<u>Reporting</u>	<u>718.111(13)(a),F.S.</u>	<u>Providing lower level of annual financial reporting than required.</u>	<u>2</u>
<u>133.</u>	Reporting	<del>61B-22.0062(2),F.A.C.</del>	<del>Turnover Failure of turnover financial statements fail to present revenues and expenses for each fiscal year and interim period.</del>	<del>2</del>
<u>134.</u>	Reporting	<del>61B-22.0062(2)(a) - (c), F.A.C.</del>	<del>Turnover financial statements fail to include required disclosures omit disclosure of common expenses paid by the developer.</del>	<del>12</del>
	Reserves	<del>718.112(2)(f)2.,F.S.</del> <del>61B-22.005(3),F.A.C.</del>	<del>Failure to calculate reserve funds properly.</del>	<del>1</del>
<u>135.</u>	Reserves	<del>718.112(2)(f)2.,F.S.</del> <del>61B-22.005(6),F.A.C.</del>	<del>Failure to fund reserves in a timely manner. Failure to fully fund reserves.</del>	<del>1</del>
<u>136.</u>	Reserves	<del>718.112(2)(f)2.,</del>	<del>Failure to follow proper method to</del>	<del>1</del>

		F.S. 61B-22.005(6), (8), F.A.C.	waive or reduce reserve funding.	
<u>137.</u>	Reserves	718.112(2)(f)2., F.S.	Prior to turnover of control of the association, developer included in vote to waive/reduce reserve funding after first two years of operation.	1
<u>138.</u>	Reserves	718.112(2)(f)3., F.S. 61B-22.005(7), F.A.C.	<u>Using reserve funds for other purposes without proper unit owner approval. Failure to obtain unit owner approval prior to using reserve funds for other purposes.</u>	2
<u>139.</u>	Special Assessment	718.116(10), F.S.	<u>Using special assessment funds for other purposes. Failure to use special assessment funds for intended purposes.</u>	1
<u>140.</u>	<u>Special Assessment</u>	<u>718.116(10), F.S.</u>	<u>Special assessment notice does not state purpose of assessment.</u>	<u>1</u>

*Rulemaking Authority 718.501(1)(d)~~6.4.~~, (f), FS. Law Implemented 718.501(1)(d)~~4.~~, FS. History–  
New 6-4-98, Amended \_\_\_\_\_.*