

Affiant's Expertise:

Your Affiant, Inspector Jackson Athaide (hereinafter referred to as Your Affiant) is a sworn Law Enforcement Officer employed by The Florida Department of Law Enforcement's (FDLE) Office of Executive Investigations (OEI) since October 2025. Prior to being an Inspector with the FDLE's OEI, your affiant was a special agent with FDLE's Orlando Regional Operations Center (OROC) since October 2020. Prior to being a Special Agent with FDLE's OROC, your affiant was employed as a sworn officer by the Altamonte Springs Police Department since 2014. Your Affiant has successfully satisfied the Florida Standards and Training Requirements by attending the basic law enforcement academy at the Seminole Community College. Your Affiant has completed advanced training that includes the following Robbery Investigations, Narcotics and Dangerous Drug Investigations, Case Preparation and Court Presentation, Advanced Report Writing, Investigating Marijuana Impaired Drivers course, Investigating Crimes against Children, attended the FDLE Forensics seminar, The New Detective's Academy, GPS Device Legal Aspects and Use Training, Sex Crimes, Major Case Management, Homicide Investigations, Economic Crimes Investigations: Current Trends, Conducting Background Investigations, CVSA Certified Examiner's Course, Open Source Intelligence, Using Genetic Genealogy to Solve your Cold Case, and Cashing out on Crackin Cards... Investigative Basics and Current Trends class.

Probable Cause:

On June 16, 2026, the Florida Department of Law Enforcement (FDLE) Office of Executive Investigations (OEI) received information from the Florida Department of Financial Services (DFS), about Kissimmee Mayor Eva Jacquelyn (Jackie) Espinosa receiving grant money from the City of Kissimmee's Business Boost 2.0 (BB2) COVID Relief Grant Program. Mayor Espinosa allegedly played a major role in creating, promoting, and voting on the program while acting as mayor. Immediately after the establishment of the program, Mayor Espinosa and prohibited family members per Florida's ethics law allegedly applied for and received \$50,000.00 worth of grant funds.

DFS conducts routine audits of local governments' usage of grant and COVID-19-related funds. DFS conducted an audit of the City of Kissimmee, at which time they received information related to the City of Kissimmee's Business Boost 2.0 program (BB2) possibly being misused by the mayor and her family.

The BB2 program was intended to provide one-time financial assistance to eligible businesses within the city limits of Kissimmee. The City of Kissimmee obligated \$875,000.00 in total to fund the program. The city did not prescribe any specific expenditure categories or any post-award tracking of the funds. Each applicant requesting financial assistance was required to meet the following criteria to be considered: the business must be located within the city limits of Kissimmee; the business must be established by the required cutoff-date; and the business must be able to demonstrate a pandemic-related financial hardship through submitted financial documentation.

DFS confirmed through their audit that Mayor Espinosa and members of her family owned businesses within Kissimmee and benefited from the program. The following businesses are owned by the Espinosa family and received grant funds:

- **Adanse LLC** : A company with Mayor Espinosa listed as 100% owner. The company received a grant for \$20,000.00. The business address is 17-19 Broadway, Kissimmee, Florida 34741.
- **Kissimmee Diner Inc. dba Matador Tacos & Tapas**: A company with Jorge Espinosa, Mayor Espinosa's husband, listed as 100% owner. The company received a grant for \$15,000.00. The business address is 120 Broadway, Suite 103, Kissimmee, Florida 34741.
- **The Real Estate Gallery LLC**: A company with Jorge Espinosa listed as manager on Sunbiz. The company received a grant for \$15,000.00 the business address is 120 Broadway, suite 201, Kissimmee, Florida 34741.

The City of Kissimmee distributed the funds set aside for the BB2 program in batches. The first batch of distributed funds came to a total of \$255,000. The three applications submitted by Espinosa and her immediate family came to a total of \$50,000. All three applications were approved on November 4, 2025, and distributed within that first batch. The funds distributed to Espinosa and her immediate family represented 19.6% of the \$255,000 in the first batch of grant funds.

DFS indicated that Adanse LLC was owned by the Espinosa Family Trust. The trustees are Jorge and Mayor Espinosa. The tenant on the lease is listed as "Adanse LLC AND Jailene Espinosa AND Eva Jacquelyn Espinosa." The lease had a monthly rent of \$3,000.00, which was paid to the Espinosa Family Trust.

The City of Kissimmee's BB2 COVID Relief Grant Program did not contain any provisions to consider any conflict of interests. On January 7, 2026, the City Attorney confirmed that they had not been asked to review the template for the application or the applicants themselves. Additionally, no conflict of interest form was required of applicants, and the finance department had no method to determine whether the businesses that applied were related to public officials or if any other conflicts were present.

On December 5, 2025, Kissimmee City Attorney Olga Sanchez de Fuentes contacted Mayor Espinosa and City Manager Mike Steigerwald via email. The subject line of the email read, "CEO grant is a prohibited contractual relationship." Sanchez cited three opinions from the Florida Commission on Ethics which provided legal precedent that city commissioners and chairmen could not receive Community Redevelopment Agency (CRA)-administered redevelopment grant funds, whether directly or indirectly, under Florida Statutes (F.S.) 112.313(7)(a).

It should be noted, as mayor, Mayor Espinosa is required to complete ethics training. Your Affiant obtained Espinosa's 2025 Form 1 Statement of Financial Interests. This document reflects Espinosa's financial interest for the calendar year ending on December 31, 2025. On page 5, Espinosa certified that she had completed the required annual ethics training pursuant to Section 112.3142, F.S. The document was filed with FCOE on June 29, 2026.

On July 30, 2026, Your Affiant and DFS Detectives Kendrick Mitchell and Garrison Farlin conducted a voluntary, sworn, and recorded interview with previous Kissimmee City Attorney Olga Sanchez De Fuentes concerning the allegations made against Mayor Espinosa.

Sanchez De Fuentes: "I don't know if you remember when we told Felix that he couldn't get grant \$ for an awning / improvements to 3 sisters and this is the same. It's doing business with one's own agency which is prohibited under 112.313(7)(a). I didn't know that she had applied until she was talking about it in the agenda review the other day."

Steigerwald: "Oh no. yeah I just got off the phone with her, she told me she spent 100 K on Carlos's case and is willing to go that far over principal. I guess if you got the money, go for it!"

Sanchez De Fuentes: "im hoping she reconsiders"

Steigerwald: "I do see her point though, It's kinda unfair. It's not like she's getting any special benefit that any other business in town that meets the conditions is getting"

Sanchez De Fuentes: "I told her I didn't think it was fair but it's the rule"

Steigerwald: "Yup"

Sanchez De Fuentes said that Mayor Espinosa did not contact her regarding the grant money however Sanchez De Fuentes called the Florida Commission on Ethics to seek guidance. After receiving the relevant information and precedents, Sanchez De Fuentes messaged Mayor Espinosa with the information. Mayor Espinosa subsequently contacted her and told her that she did not agree with the decision and should be able to receive the benefit just like any other business owner. Sanchez De Fuentes told Mayor Espinosa that she understood, but as a mayor, the mayor plays a role in the creation of the program, and by benefiting from the program, it could appear as if she was taking official action for her own benefit. Sanchez De Fuentes said that Mayor Espinosa indicated that she understood the ethical issue being presented but simply disagreed that it was an ethical issue.

At that time, Sanchez De Fuentes did not recommend anything to Mayor Espinosa and simply said that the relationship between her as the mayor and her role as a business owner prevented her from being able to benefit from the grant program. Sanchez De Fuentes felt the case law was clear, and Sanchez De Fuentes defended her legal opinion.

It should be noted that Yolanda Claudio of the City of Kissimmee's Economic Development Department noticed that Mayor Espinosa applied for grant funds. On September 18, 2025, one day after Mayor Espinosa was documented as applying for the BB2 grant program, Claudio emailed her boss, David Rodriguez. Claudio asked if Mayor Espinosa was permitted to benefit from the program and if they should consult with the legal department. The email thread was shown to a commissioner after Sanchez De Fuentes's termination. That commissioner photographed the email and sent it to Sanchez De Fuentes. Sanchez De Fuentes provided a copy of the image of the email thread between Claudio and Rodriguez. It read as follows:

Claudio: "Hi David, Can you get verification from our city Attorney's office that we can process and approve the grant applications for each business the mayor has submitted. I noticed she submitted an application for each business she has and need to ensure we can one provide a grant for the same applicant and second to ensure it's not a conflict of interest. Can you verify this before I proceed. Thank you."

Rodriguez: "What is your question about owners of multiple businesses? This instance is described in the Program Overview . It doesn't hurt to ask CA, but all businesses in the city that meet the eligibility criteria can apply."

Claudio: "My question is the mayor has submitted 3 applications so far for her business. 1. Can we provide grant funding assistance for the same owner more than once even if it's a different business or being she's the mayor of the city? 2. It is a conflict of interest?"

Rodriguez: "Per program rules, owners of multiple businesses, all independent of each other and operating from different address (all located within the City of Kissimmee limits), can apply separately, one grant per business."

Your affiant was aware that The City of Kissimmee posts all of its public board meetings on their web-based portal. Your affiant reviewed the meetings minutes from all commission meetings from November 4, 2024, through April 7, 2026. If there was any mention of the Business Boost 2.0 program in any of the meetings, your affiant reviewed video of the meeting. Your affiant identified the following relevant information from the commission meetings:

December 17, 2024 – Commission Meeting:

Beginning at the 02:08:55-minute marker, discussions related to American Rescue Funds (ARF) occurred. Deputy City Manager Desiree Matthews made public comments about the program as the primary official conducting research into the matter. Deputy City Manager Matthews said she would be releasing details of the Business Boost Program soon. Mayor Espinosa voiced her appreciation of the Business Boost Program and further endorsed the idea of increasing funding for local businesses to one million dollars. Mayor Espinosa claimed to understand how business felt because she and the business community in Kissimmee were so heavily affected by response to the COVID-19 pandemic.

It was later revealed that Mayor Espinosa first spoke to City Manager Steigerwald about creating a program to distribute COVID relief funds during her first meeting with him after taking office. After being asked if it was possible, City manager Steigerwald tasked Deputy City Manager Matthews with conducting research.

April 15, 2025 – Commission Meeting:

Beginning at the 00:37:07-minute marker, Mayor Espinosa announced that Economic Development Director David Rodriguez would speak about the Business Boost 2.0 program. Rodriguez said the program was being funded at \$1,000,000.00 and was based on a similar program from 2021 that had a multi-pronged approach. That included grants, training, and continued education for entrepreneurs. The program was designed to develop small businesses in Kissimmee and provide some form of relief from the effects of the COVID-19 pandemic.

July 15, 2025 – Commission Meeting:

Near the end of the Commission meeting, Mayor Espinosa said that she wanted the record to reflect her desire for the Business Boost 2.0 program to be expedited. She wanted to make it clear that she wanted Economic Development Director David Rodriguez to finish the project as soon as possible. Nothing more was said during the public meeting.

September 3, 2025 – Commission Meeting:

Beginning at the 00:29:13-minute marker, Mayor Espinosa raised the issue of the Business Boost 2.0 program. She reminded the commission that the Business Boost 2.0 program had been a priority of hers since the first or second commission meeting. At the time, the board agreed to fund the program at one million dollars. Mayor Espinosa's intent was for the Business Boost 2.0 program to be focused on small businesses and to completely disregard training and other services in exchange for grant payouts. Mayor Espinosa spoke about her personal experience interacting with the business community of Kissimmee. Mayor Espinosa claimed that the business owners were not interested in training or other resources outside of grant funds. Mayor Espinosa spoke with Ray Parsons, who had numerous tenants in Downtown Kissimmee. She verified that Parsons also was not interested in being taught how to run his business but was interested in grant funds. Mayor Espinosa stated that she had 17 tenants within Kissimmee as well. Mayor Espinosa spoke to 28 tenants, and no one was interested in training or education; they were exclusively interested in grant payouts to make up for the effects of the governmental response to COVID.

Mayor Espinosa also recommended that the project be streamlined to make the application process faster and easier for the community. She wanted the rules, regulations, and requirements for obtaining grant funds removed or limited so the business community could more easily apply for and receive grant funds. The City of Kissimmee had a similar program in 2021, which offered grant funds and various forms of training for local businesses that could demonstrate a loss from the COVID response. That program was created with the assistance of the Osceola County Chamber of Commerce, which played a large role in determining the requirements for applicants. That program required applicants to provide various forms of business identification that many local business owners did not know how to find. Mayor Espinosa recommended that those requirements be removed and the application process simplified.

Steigerwald advised that the new grant program would not involve any other governmental agency and would be created, underwritten, and processed by Kissimmee staff. Steigerwald said that new applicants would only need to prove that their business was within Kissimmee city limits, that they were registered, and that they had a financial hardship related to COVID-19.

Mayor Espinosa further explained that education was good for new businesses, but she wanted to focus on strengthening the businesses that were already in Kissimmee. The commission agreed and projected that applications could be submitted on September 15, 2025.

December 16, 2025 – Commission Meeting:

During each commission meeting there is time set aside for the public to make comments on the record. The following comments were related to the Business Boost 2.0 program:

Jeremy Fetzer, a supporter of Mayor Espinosa, made a public comment in which he spoke about the Business Boost 2.0 program. He claimed his wife was not a public official and thus had no conflict of interest, regardless of her relationship with Mayor Espinosa. Fetzer claimed that the grant program was funded with federal dollars, which had been passed through the city of Kissimmee. Thus, he argued there was no conflict for public officials who did not uniquely benefit. The comment appeared to be in defense of Mayor Espinosa, although he did not mention her directly.

After Fetzter spoke, Mayor Espinosa commented that she echoed Fetzter's sentiment. She said her husband was not a public official and had been doing business in Kissimmee for 30 years. She said that she was an elected official, but "she was no one's punching bag." Mayor Espinosa said she would defend what was hers. She further said that she had scheduled a meeting with some of her detractors on December 19, 2025. She finished her comment by reiterating that her husband was not a public official.

Mayor Espinosa's comments implied that she was the mayor, not her husband, so if her husband received grant funds, a conflict of interest could not be claimed. The comment was relevant because, even if it were true that a conflict of interest could not be claimed should her husband receive money, official records show that Mayor Espinosa personally received grant funds when she claimed 100% ownership of Adanse LLC. Furthermore, her husband would still be prevented from receiving grant funds due to his relationship as spouse to the mayor which is stated in F.S.S. 112.313.

On August 25, 2026, your affiant and DFS Detectives Kendrick Mitchell and Garrison Farlin conducted a voluntary, sworn, and recorded interview with Yolanda Claudio concerning the City of Kissimmee Business Boost 2.0 program and Mayor Eva Espinosa's involvement in the project.

Claudio identified herself as one of the employees responsible for reviewing the Business Boost 2.0 grant applications. She would access the web-based portal to accept applications and review the submissions for completeness and eligibility. On September 17, 2025, Claudio noticed that three applications for Mayor Espinosa's personal businesses had been submitted for grant funds. Claudio later identified Adanse LLC, the Kissimmee Diner, and the Real Estate Gallery as the three businesses.

The applications stood out to Claudio as unethical. Claudio knew that Mayor Espinosa voted to approve the program; she initiated the reinstatement of the program and played a major role in manipulating it. Claudio drew attention to the previous Business Boost program around which the current program was structured. The previous program contained various funds for other forms of assistance, like training and partnerships with the University of Central Florida. Claudio said Mayor Espinosa "squashed" those sections of the program and wanted to focus exclusively on grant payments. Based on her concerns, Claudio stopped reviewing the application paperwork for Mayor Espinosa's businesses and sent an email to her supervisor, Economic Development Director David Rodriguez.

Claudio provided a copy of the email conversation between herself and Rodriguez, which she confirmed were an accurate and complete account of their conversation. The following is a summary of the conversation and not a direct transcript.

On September 18, 2025, Claudio sent an email to Rodriguez regarding the applications she received from Mayor Espinosa and her businesses. Claudio asked Rodriguez to contact the city attorney's office about the applications and give an opinion on whether they could proceed with the processing. He was curious if one applicant could receive grant funds for multiple businesses and if there was a conflict of interest with her being the mayor. Rodriguez responded to the question about owners of multiple businesses but neglected to respond to the question about a conflict of interest. Claudio again asked about the owners of multiple businesses and asked a second time if there was a conflict of interest. Rodriguez again responded about the owners of

initiatives, including grant funds, education, training, and other avenues to assist in supporting local businesses and attracting new businesses. He was later ordered by the board to remove all portions of the program aside from grant funds and marketing. Director Rodriguez structured the program to target businesses in Kissimmee that suffered a measurable financial loss or fluctuation in business revenue as a direct result of the COVID-19 response.

Your affiant asked Director Rodriguez who introduced the idea of creating a city program related to the use of remaining ARPA funds. Director Rodriguez said that he received the request from the assistant city manager or the city manager. Rodriguez did not know who promoted the project and was not aware of who introduced it to the commission. Your affiant asked Director Rodriguez if he was aware that Mayor Espinosa introduced the idea of creating the program to rebuild the downtown area of Kissimmee. Director Rodriguez answered by saying that he was aware the mayor was very vocal about the program and an advocate of small businesses in Kissimmee. Director Rodriguez said that he knew she was a small business owner and knew she had an interest in the program.

Your affiant asked Director Rodriguez if he was requested to leave anything in or take anything out of the program when crafting it. Director Rodriguez presented the program, with all the items from the previous business boost program included. The commission chose to reallocate the funds to the grants and marketing.

Director Rodriguez was asked to explain the approval process for the applications. Director Rodriguez said that the economic development department was very small, and the only people reviewing applications were Yolanda Claudio and himself. The final approval of the applications would be the responsibility of Director Rodriguez. The reviewer would confirm minimum eligibility to be considered and then review attached documentation to ensure the company meets the criteria of the grant program. If hardship was proven by the applicant and they met the requirements, Director Rodriguez would then approve the application. Director Rodriguez said the amount of grant funds provided to an approved applicant was based on the square footage of the property the business occupied. Director Rodriguez also confirmed that they did not investigate to validate the records provided by the applicant to prove their property's square footage, as long as the applicant provided a lease, a letter from their landlord, or a similar document to represent the property's square footage.

Director Rodriguez was asked if there was any follow-up with the recipients. He said that originally, there was no follow-up in the program, but as of August 2026, the city of Kissimmee determined they needed to be requesting follow-up information. In response, they sent out a survey to be completed by all grant recipients. Inspector Athaide asked Director Rodriguez if the survey required a return date. Director Rodriguez said they did and it had since passed. Director Rodriguez also said they did not receive a completed survey from Mayor Espinosa or her family businesses as of August 28, 2026.

Director Rodriguez was asked to explain what happened when they received applications from Mayor Espinosa's personal and family-owned businesses for grant funds. Director Rodriguez said the applications from the mayor came in early in the process. Director Rodriguez claimed that he reviewed them personally because he did not have any specific criteria that prevented her from applying. Director Rodriguez claimed there was no conflict of interest guideline in the program itself, so he approved them.

Soon after Director Rodriguez had processed the mayor's application, he was made aware of a public records request related to Mayor Espinosa's submission. Upon receiving the request, he claimed to have asked the city attorney if there was anything special, he needed to do in order to comply with the request because it involved a sitting commission member. Director Rodriguez qualified his statement by saying that at the time, he had only been with the city for a year and was still trying to determine who he went to for advice regarding this type of public records request. Rodriguez claimed that he did not receive any specific guidance, so he assumed it was okay. It should be noted, as the director of Economic Development, it would have been plainly known to him that it is his responsibility to consult with the City Attorney on any legal matter or ethics related matter.

Approximately one month later, Sanchez De Fuentes said that she had just found out about the grants distributed to Mayor Espinosa. At that time, Sanchez De Fuentes said it could be a problem, so Director Rodriguez felt it was too late for him to be helpful and that the matter was best handled by the City Attorney and his involvement was concluded.

Your Affiant asked Director Rodriguez who reviewed the applications. He said that Claudio reviewed the applications, and he may have reviewed some of them. Although he said when Claudio reviewed the applications, she asked him if there was a conflict of interest. He said he looked at the guidelines and determined that all businesses were permitted to apply, so he did not know if it was a conflict of interest and suggested it would be up to Mayor Espinosa to check with the city attorney. Based on the above situation, he did not investigate the matter further or contact the City Attorney's office. Your affiant produced a copy of the email conversation between Director Rodriguez and Claudio for his review. Director Rodriguez confirmed that the printed email conversation was a true and accurate representation of the conversation he had with Claudio concerning Mayor Espinosa's grant applications.

Your Affiant informed Director Rodriguez that Claudio did not review any of the applications because she wanted verification that there was no conflict of interest before she opened any files. Director Rodriguez confirmed that it was he who reviewed all the applications in that case. The Director was asked if he was familiar with the ethical standards of conduct of government employees. Director Rodriguez responded that he knew they existed but was not familiar with them in detail. Director Rodriguez was asked if he was responsible for ensuring a commissioner acts ethically or if it is the responsibility of the commissioner. Director Rodriguez said he believed it was the commissioner's own responsibility. Director Rodriguez was shown the Adanse LLC review worksheet and confirmed that he completed the worksheet.

On the same day, your affiant and DFS Detectives Kendrick Mitchell and Garrison Farlin conducted a voluntary, sworn, and recorded interview with Kissimmee City Manager Michael Steigerwald.

City Manager Steigerwald said that in December 2024, Mayor Espinosa was elected to office, and in their first meeting, she proposed using the remaining ARPA funds. The remaining \$1,000,000.00 in ARPA funds had been earmarked for a few different, unrelated projects. In that initial meeting, Mayor Espinosa asked if it was possible to use the remaining ARPA funds for small business assistance, similar to what was done in 2021 with the original Business Boost program. City Manager Steigerwald said that if the commission felt it was important, then it could be done. The following night, Mayor Espinosa proposed the option of creating a second round of business assistance using ARPA funds. City Manager Steigerwald advised that the Commission

commented on the original Business Boost program being too difficult to apply for and was interested in simplifying it. City Manager Steigerwald viewed Mayor Espinosa as a legitimate representative of the constituency because she was also a small business owner and attempted to receive funds during the first Business Boost program. Mayor Espinosa said that the community felt the previous Business Boost Program was overly bureaucratic and difficult to apply for. She also wanted to keep the program's management in-house and simple.

City Manager Steigerwald advised that Economic Development Director Rodriguez had professional experience as a commercial loan banker with Banco Popular and with the state enterprise Florida program. His professional experience gave them assurances that it would be handled appropriately. At that time, city staff created the program and proposed it to the Commission. The original program was broken into categories including a grant program, training through the University of Central Florida Growth Wheel Program, a partnership with CareerSource of Central Florida, and marketing. Mayor Espinosa said that she did not think the \$350,000.00 allocated to grant distribution was enough and more money needed to be put into the grant program. She said that she had spoken with the business community in Kissimmee, who said they were not interested in any portion of the program outside of grant funds. Mayor Espinosa claimed that the community thought it was ridiculous because they did not need to be told how to run their business; they just needed money. In response to the mayor's comments, the commission decided to remove all categories of the Business Boost 2.0 program aside from marketing and grant distributions. This resulted in \$875,000.00 allocated to grant funds and the remaining \$125,000.00 to marketing.

City Manager Steigerwald explained that Mayor Espinosa led the conversation concerning the Business Boost 2.0 program. The rest of the commission appeared to follow her lead since she and Commissioner Martinez were the only commission members with small businesses. The commission appeared to look to Mayor Espinosa as a subject matter expert in small business management and, in turn, deferred to her in most matters regarding the Business Boost 2.0 program. City Manager Steigerwald was asked if Mayor Espinosa led the conversation to install the Business Boost 2.0 program and remove all portions of the program aside from the grant distributions. City Manager Steigerwald said, "Oh, absolutely."

City Manager Steigerwald was asked if he and his team agreed with Mayor Espinosa regarding the removal of various portions of the Business Boost 2.0 program. He said that he disagreed and felt the training opportunities and other forms of assistance would be more helpful. Although he ultimately conceded because he and his staff were not business owners, and Mayor Espinosa was.

City Manager Steigerwald was asked if he knew when the mayor requested funds through the Business Boost 2.0 program for her own businesses. He was later told that the mayor's three businesses requested funds on either the first or second day the program was open for applicants. Although, he was not personally notified of her applying for the funds until November. Once the applications were accepted and reviewed by Yolanda Claudio, they were approved by David Rodriguez, who acted as the underwriter for the program. City Manager Steigerwald said that he was not aware of who applied for grant funds until November 4, 2025, when he was notified of the mayor's applications through an email from Director Rodriguez. Director Rodriguez sent the City Attorney, Olga Sanchez De Fuentes, an email notifying her that the mayor submitted three applications and asking if there were any concerns. City Manager Steigerwald said that he was copied on the email, assumed the City Attorney handled it, and never gave it a second thought.

within building owned by the Espinosa's also received grant payouts. Mai Solutions received \$10,000.00, WR The Embroidery and Printshop Outlet received \$10,000.00, All Family Resource Ctr., LLC received \$10,000.00, and Empire Business & Tax Advisors LLC received \$10,000.00 which came to a total of \$40,000.00 in Boost 2.0 grant funds.

Mrs. Downs interviewed Mayor Espinosa, who did not deny any of the above circumstances. Mayor Espinosa contended that she and her family took money and were not warned of any conflict until after the funds had been received. Mrs. Downs contended that Espinosa's claim of not knowing that she could not receive the funds was an "*admission against interest*" and that an elected official does not need to be warned to know the law in order to follow it.

Mayor Espinosa further acknowledged that she did not contact the Florida Commission on Ethics for an opinion concerning her obligations and that she could have done so. Mayor Espinosa claimed that when she entered public office, the city staff cautioned her against taking Community Redevelopment Agency (CRA) monies as a public official. Mrs. Downs stated in her report that Mayor Espinosa treated that act of cautioning her as creating an obligation for the staff to continue to warn her against taking public funds on a matter-by-matter basis. Mrs. Downs made the claim based on Espinosa's statements during her interview. Mayor Espinosa's final defense was that the grant funds were intended to ameliorate the impact of the COVID-19 pandemic on local businesses that suffered losses during that period. Mayor Espinosa contended that she was not the mayor at the time, and her private businesses did suffer a loss related to COVID. Mrs. Downs claimed that the defenses were not applicable because she obtained public money without disclosing her personal interest, in direct contravention of the City Attorney's advice.

(Section 30-23(b)(5)(b)): This complaint identified actions by the commission to fund and expand the BOOST 2.0 program to the expected funding amount. There were several documented votes to move funds from other city priorities like underground sewage repairs into the Business Boost 2.0 program. The steps were taken in an attempt to fund the \$1,000,000.00 budget. The mayor participated in all of the above actions despite her personal financial interest in the program.

(Section 30-24 (the BOOST 2.0 Grant Counts): Section 30-24 requires public officials who have doubts about the application of an ethical rule to seek the city attorney's advisory opinion and be guided by that opinion. Mayor Espinosa admitted to receiving written guidance on ethical matters on December 5, 2025. Mayor Espinosa attended a meeting with the city attorney soon after, and the guidance was never withdrawn by the city attorney. In response, Mayor Espinosa did not recuse herself, did not return any of the funds, and took no corrective action.

Mayor Espinosa did not dispute any of the above facts. Mayor Espinosa contended that she declined to follow the advice of the city attorney because she had been disappointed in the city attorney's job performance. Mayor Espinosa felt the ethical opinion was a product of malice. Mayor Espinosa never stated that the opinion of the city attorney was wrong; she only claimed that it was informed by personal animus. It should be noted that the city attorney was ultimately terminated approximately two months after rendering her advise to Mayor Espinosa.

Mrs. Downs found clear probable cause to file articles of impeachment related to violations of city ordinances.

Your Affiant reviewed the complete applications for each business owned by Mayor Espinosa and her family members. Within each application was a completed City of Kissimmee's New Vendor

notified by Sanchez De Fuentes of ethics law prohibiting her receipt of grant funds. City Manager Steigerwald and Sanchez De Fuentes both recommended she return the money but Mayor Espinosa claimed that she was also entitled to the relief funds and chose not to take any corrective action. The grant funds were not intended for city officials but for small business owners in Kissimmee who were financially suffering as a result of the COVID-19 response.

The above information shows that Mayor Espinosa was aware of the fact that she was prohibited from receiving grant funds due to her official position as mayor. She was confronted with the information and recognized that she was prohibited from receiving funds. When confronted with the matter, Mayor Espinosa refused to return the funds and claimed she would create case law if she had to. Mayor Espinosa felt it should not be an ethical problem for her to also benefit. The behavior suggests that Mayor Espinosa intentionally disregarded the legal advice given to her and pursued a course of conduct to obtain City of Kissimmee-owned grant funds despite being informed of her ethical obligations as mayor. It was confirmed by your affiant through bank records that Mayor Espinosa did receive the \$50,000.00 in grant funds from the City of Kissimmee. The grant funds were distributed between three separate transactions into three business accounts, of which she was listed as an owner of and had direct access to.

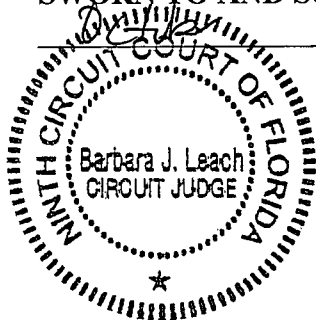
Your Affiant has evidence that Mayor Espinosa knew she was in violation of ethics law by requesting and receiving grant funds from a program that she, as mayor, promoted, manipulated, and voted for the creation of. Mayor Espinosa acknowledged and understood the legal argument against her being able to receive grant funds based on the ethical rules outlined in F.S.S. 112.313 but refused to comply with or return the funds because she disagreed with the legal opinion.

Based on the above, probable cause exists to believe Mayor Espinosa unlawfully appropriated \$50,000.00 in grant funds for her own use when she was not entitled to them. The actions of Mayor Espinosa ultimately deprived the city of Kissimmee from the lawful use of \$50,000.00 worth grant funds that would have otherwise been distributed to qualified applicants within the city of Kissimmee.

Your affiant prays this affidavit be reviewed and an arrest warrant be issued to take Eva Espinosa into custody under the above-described Felony violations.

Ins. JF B 1236
INSPECTOR JACKSON ATHAIDE
AFFIANT

SWORN TO AND SUBSCRIBED before me in the County and State aforesaid this 20 day October, 2026.



[Signature]
NOTARY/SWORN LAW ENFORCEMENT OFFICER
F.S.S 117.10