

PARKVIEW AT LONG LAKE RANCH

**COMMUNITY DEVELOPMENT
DISTRICT**

July 21, 2025

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

**PARKVIEW AT LONG
LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Parkview at Long Lake Ranch Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

July 14, 2025

ATTENDEES:

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

Board of Supervisors

Parkview at Long Lake Ranch Community Development District

Dear Board Members:

The Board of Supervisors of the Parkview at Long Lake Ranch Community Development District will hold a Public Hearing and Regular Meeting on July 21, 2025 at 10:00 a.m., at the Long Lake Reserve Amenity Center, 19617 Breynia Drive, Lutz, Florida 33558. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consider Appointment to Fill Unexpired Term of Seat 3; *Term Expires November 2026*
 - Administration of Oath of Office (*the following to be provided under separate cover*)
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2023/Instructions
 - B. Board Membership, Obligations and Responsibilities
 - C. Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict
4. Consider Appointment to Fill Unexpired Term of Seat 5; *Term Expires November 2026*
 - Administration of Oath of Office
5. Consideration of Resolution 2025-08, Electing and Removing Officers of the District and Providing for an Effective Date
6. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2025-09, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025 and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date

7. Consideration of Resolution 2025-10, Providing for Funding for the FY 2026 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
8. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2024, Prepared by Grau & Associates
 - A. Consideration of Resolution 2025-11, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2024
9. Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]
 - Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting
10. Authorization of RFP for Annual Audit Services
11. Acceptance of Unaudited Financial Statements as of May 31, 2025
12. Approval of May 19, 2025 Regular Meeting Minutes
13. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Lighthouse Engineering, Inc.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - 390 Registered Voters in District as of April 15, 2025
 - UPCOMING MEETINGS
 - August 18, 2025 at 10:00 AM
 - September 15, 2025 at 10:00 AM
 - QUORUM CHECK


SEAT 1	MEGAN WILLIS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	CAROLINA BOLIVAR	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3		<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	JUSTIN LAWRENCE	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5		<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
14. Board Members' Comments/Requests

15. Public Comments

16. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 512-9027.

Sincerely,



Jamie Sanchez
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

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

PARTICIPANT PASSCODE: 131 733 0895

PARKVIEW AT LONG LAKE RANCH

COMMUNITY DEVELOPMENT DISTRICT

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**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _____

The foregoing oath was administered before me before me by means of ☐ physical presence or ☐ online notarization on this ____ day of _____, 20__, by _____, who is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Parkview at Long Lake Ranch Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

Notary Public, State of Florida

Print Name: _____

Commission No.: _____ Expires: _____

MAILING ADDRESS: ☐ Home ☐ Office County of Residence _____

Street Phone Fax

City, State, Zip Email Address

PARKVIEW AT LONG LAKE RANCH

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-08

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT
DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT
AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Parkview at Long Lake Ranch Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF PARKVIEW AT LONG LAKE RANCH COMMUNITY
DEVELOPMENT DISTRICT THAT:**

SECTION 1. The following is/are elected as Officer(s) of the District effective July 21, 2025:

_____ is elected Chair

_____ is elected Vice Chair

_____ is elected Assistant Secretary

_____ is elected Assistant Secretary

_____ is elected Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of July 21, 2025:

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Jamie Sanchez is Assistant Secretary

Cindy Cerbone is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED this 21st day of July, 2025.

ATTEST:

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

PARKVIEW AT LONG LAKE RANCH

COMMUNITY DEVELOPMENT DISTRICT

6A

PASCO COUNTY LEGAL NOTICES

-- PUBLIC SALES --

FIRST INSERTION

Acacia Fields Community Development District

Notice of FY 2024/2025 Meeting Schedule

As required by Chapters 189 and 190 of Florida Statutes, notice is hereby given that the Fiscal Year 2024/2025, regular meetings of the Board of Supervisors of the Acacia Fields Community Development District are scheduled to be held at 9:00 a.m. at the Hilton Garden Inn Tampa Suncoast Parkway 2155 Northpointe Parkway Lutz, FL 33558:

July 8, 2025
August 12, 2025
September 9, 2025

The meetings will be open to the public and will be conducted in accordance with the provision of Florida Law for community development districts. Any meeting may be continued to a date, time, and place to be specified on the record at the meeting. Copies of the agendas for the meetings listed above may be obtained from Rizzetta & Company, Inc., located at 3434 Colwell Avenue Suite 200 Tampa FL 33614 or (813) 994-1001, one week prior to the meeting. There may be occasions when one or more Supervisors will participate by telephone.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District's management company office, Rizzetta & Company at (813) 994-1001 at least two (2) business days prior to the date of the hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for aid in contacting the District.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Acacia Fields Community Development District

Scott Brizendine

District Manager

Run Date: 6/27/2025

June 27, 2025

25-01259P

FIRST INSERTION

Notice of Special Board of Supervisors Meeting and

Attorney-Client Session Shade Meeting

of the Epperson Ranch Community Development District

The Board of Supervisors (the "Board") of the Epperson Ranch Community Development District (the "District") will hold a special meeting and an attorney-client session on Monday July 7, 2025, at 5:15 p.m. at the Hilton Garden Inn, located at 26640 Silver Maple Parkway, Wesley Chapel, Florida 33544. The previously scheduled regular meeting at 6:15 p.m. will take place after the special meeting.

After the commencement of the special board meeting, the Board will hold an attorney-client session, which will be closed to the public, pursuant to the provisions of Section 286.01(8), Florida Statutes. During the attorney-client session, the Board will meet in private litigation to discuss pending litigation to which the District is presently a party with respect to the case styled *Richard Ogrodowski, vs. Epperson Ranch Community Development District and DPGF Management & Consulting LLC, Case No. 23-CA-001074*, which was filed in the Circuit Court of the Sixth Judicial Circuit, in and for Pasco County, Florida.

The subject matter of the attorney-client session will be confined to settlement negotiations and strategy sessions related to litigation expenditures in connection with the lawsuit. The entire attorney-client session will be recorded by a certified court reporter whose notes will be fully transcribed and filed with the District's secretary/clerk and shall be made part of the public record upon conclusion of the litigation.

The following persons are expected to be in attendance at the attorney-client session: Board members Christy Barrels, Chad Mendelsohn, Harl D. Page, Dawn Curran-Tubb and Cherronna Epps-Gardner; District Counsel Whitney Sousa and Carl Allen Webster; District Manager Health Beckett and Kyle Darin; and a Court Reporter.

The attorney-client session is expected to last approximately 1 hour. At the conclusion of the attorney-client session the Board meeting will be reopened. A copy of the Agenda will be posted on the District's website <https://www.eppersonranchcdd.net/>, or may be obtained by contacting the District Manager's office via email at hbeckett@vestapropertyservices.com or via phone at (321) 263-0132 ext. 536.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Health Beckett

District Manager

June 27, 2025

25-01260P

FIRST INSERTION

PARKVIEW AT LONG LAKE RANCH

COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 PROPOSED BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Parkview at Long Lake Ranch Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: July 21, 2025
TIME: 10:00 a.m.
LOCATION: Long Lake Reserve Amenity Center
Lutz, Florida 33558

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Proposed Budget"). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://parkviewatlonglakeranchcdd.net/>.

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

Any person requiring special accommodations at the public hearing or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

June 27, July 4, 2025

25-01303P

FIRST INSERTION

HARVEST HILLS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEARS 2024-2026 BUDGETS; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING

The Board of Supervisors ("Board") of the Harvest Hills South Community Development District ("District"), will hold two public hearings on July 15, 2025, at 10:00 a.m., at the Hilton Garden Inn Tampa-Wesley Chapel, 26640 Silver Maple Parkway, Wesley Chapel, Florida 33544 for the purpose of hearing comments and objections on the adoption of the proposed budgets for Fiscal Years 2024-2025 and 2025-2026 ("2025 Proposed Budget" and "2026 Proposed Budget", respectively). A regular Board meeting of the District will also be held at that time, where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budgets may be obtained at the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours.

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

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the hearing with respect to any matter considered at the hearing is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

June 27, July 4, 2025

25-01261P

FIRST INSERTION

HARVEST HILLS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF REGULAR MEETING AND AUDIT COMMITTEE MEETING

The Board of Supervisors ("Board") of the Harvest Hills South Community Development District ("District"), and the Auditor Selection Committee ("Audit Committee") of the District will hold a Regular Meeting and an Audit Committee Meeting on July 15, 2025, at 10:00 a.m. at the Hilton Garden Inn Tampa-Wesley Chapel, 26640 Silver Maple Parkway, Wesley Chapel, Florida 33544. The Audit Committee will review, discuss, evaluate, and rank any proposals the District receives pursuant to solicitations for auditing services. A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. The Regular Meeting is being held for the necessary public purpose of conducting any business that may properly come before the Board.

A copy of the agenda may be obtained at the offices of the District Manager, c/o Wrathell, Hunt & Associates, LLC at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office") during normal business hours. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meetings may be continued to a date, time, and place to be specified on the record at such meeting. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations in order to access and participate in the meetings because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meetings is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

June 27, 2025

25-01262P

FIRST INSERTION

REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES
ACACIA FIELDS COMMUNITY DEVELOPMENT DISTRICT

The Acacia Fields Community Development District ("District"), located in Pasco County, Florida, announces that professional engineering services will be required on a continuing basis in connection with the operation of the District's capital improvement plan, as provided for under Chapter 190, Florida Statutes. The engineering firm selected will act in the general capacity of District Engineer and provide District engineering services, as required.

Any firm or individual ("Applicant") desiring to provide professional services to the District must: (1) hold applicable federal, state and local licenses; (2) be authorized to do business in Florida in accordance with Florida law; and (3) furnish a statement ("Qualification Statement") of its qualifications and past experience. Among other things, Applicants must submit information relating to: (a) the ability and adequacy of the Applicant's professional personnel; (b) the Applicant's willingness to meet time and budget requirements; (c) the Applicant's past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience in the area; (d) the geographic location of the Applicant's headquarters and offices; (e) the current and projected workloads of the Applicant; (f) the volume of work previously awarded to the Applicant by the District and (g) proposed billing structure (i.e. fixed fee or hourly rate). The Applicant will be required to attend the monthly meetings of the Board of Supervisors.

The District will review all Applicants and will comply with Florida law, including the Consultant's Competitive Negotiations Act, Chapter 287, Florida Statutes ("CCNA"). All applicants interested must submit one (1) electronic and one (1) hard copy of the Qualification Statement by Noon 12:00p.m. on July 18, 2025, to the attention of Scott Brizendine, District Manager, c/o Rizzetta & Company, 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614 (sbrizendine@rizzetta.com).

The Board shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant.

The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submission of the Qualification Statements in response to this request.

Any protest against the terms of this Notice, or the evaluation criteria on file with the District Manager, must be filed in writing, within seventy-two (72) hours after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Ten Thousand Dollars (\$10,000.00). Additional information and requirements regarding protests are set forth in the District's Rules of Procedure, which are available from the District Manager.

Any and all questions relative to this request for qualifications shall be directed in writing by email only to Scott Brizendine, District Manager at sbrizendine@rizzetta.com. Scott Brizendine, District Manager

June 27, 2025

FIRST INSERTION

SageBrush Community Development District

Notice of FY 2024/2025 Meeting Schedule

As required by Chapters 189 and 190 of Florida Statutes, notice is hereby given that the Fiscal Year 2024/2025, regular meetings of the Board of Supervisors of the SageBrush Community Development District are scheduled to be held at 9:00 a.m. or immediately following the Acacia Fields CDD meeting at the Hilton Garden Inn Tampa Suncoast Parkway 2155 Northpointe Parkway Lutz, FL 33558:

July 8, 2025
August 12, 2025
September 9, 2025

The meetings will be open to the public and will be conducted in accordance with the provision of Florida Law for community development districts. Any meeting may be continued to a date, time, and place to be specified on the record at the meeting. Copies of the agendas for the meetings listed above may be obtained from Rizzetta & Company, Inc., located at 3434 Colwell Avenue Suite 200 Tampa FL 33614 or (813) 994-1001, one week prior to the meeting. There may be occasions when one or more Supervisors will participate by telephone.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District's management company office, Rizzetta & Company at (813) 994-1001 at least two (2) business days prior to the date of the hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for aid in contacting the District.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

SageBrush Community Development District

Scott Brizendine

District Manager

June 27, 2025

25-01263P

FIRST INSERTION

Notice of Public Hearing and Board of Supervisors Meeting of the

Waters Edge Community Development District

The Board of Supervisors (the "Board") of the Waters Edge Community Development District (the "District") will hold a public hearing and a meeting on July 28, 2025, at 5:00 p.m. at the Waters Edge Clubhouse, located at 9019 Creedmoor Lane, New Port Richey, FL 34654.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2025-2026 proposed budget. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the proposed budget and the agenda may be viewed on the District's website at least 2 days before the meeting www.watersedgecd.org, or may be obtained by contacting the District Manager's office via email at welias@rizzetta.com or via phone at (813) 994-1001.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Wesley Elias

District Manager

June 27, 2025

25-01264P

FIRST INSERTION

SageBrush Community Development District

NOTICE OF AUDIT COMMITTEE & REGULAR MEETING

The Board of Supervisors of SageBrush Development District will hold their regular meeting on July 8, 2025 at 9:00 a.m. at the Hilton Garden Inn Tampa Suncoast Parkway 2155 Northpointe Parkway Lutz, FL 33558. There will be an Audit Committee meeting before the Board of Supervisors' regular meeting. The Audit Committee will review, discuss and establish the evaluation criteria for any proposals the District receives pursuant to solicitations for auditing services.

The meeting is open to the public and will be conducted in accordance with provisions of Florida Law for Community Development Districts. There may be occasions when one or more Supervisors will participate by telephone. At the above location will be present a speaker telephone so that any person can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 993-5571, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 or 1 (800) 955-8770, who can aid you in contacting the District Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

SageBrush Community Development District

Scott Brizendine

District Manager

June 27, 2025

25-01217P

FIRST INSERTION

Notice of Public Hearing and Board of Supervisors Meeting of the

Zephyr Ridge Community Development District

The Board of Supervisors (the "Board") of the Zephyr Ridge Community Development District (the "District") will hold a public hearing and a meeting on July 28, 2025, at 5:00 p.m. at the Alice Hall Community Center located at 38116 Fifth Avenue, Zephyrhills, Florida 33542.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2025-2026 proposed budget. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the proposed budget and the agenda may be viewed on the District's website at least 2 days before the meeting www.zephyrbridgecdd.org or may be obtained by contacting the District Manager's office via email at jgreenwood@gms-tampa.com or via phone at (813) 344-4844 ext. 103.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Jason Greenwood

District Manager

June 27, 2025

25-01265P

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Call: (941) 362-4848 or go to: www.businessobserverfl.com

Business Observer

--- ESTATE / PUBLIC NOTICE / ACTION ---

SECOND INSERTION

NOTICE TO CREDITORS
IN THE CIRCUIT COURT FOR
PASCO COUNTY, FLORIDA
PROBATE DIVISIONFile No. 2025-CP-000969
IN RE: ESTATE OF
DOROTHY J. PUGH
Deceased.

The administration of the estate of DOROTHY J. PUGH, deceased, whose date of death was March 7, 2025, is pending in the Circuit Court for Pasco County, Florida, Probate Division, the address of which is 7530 Little Road, New Port Richey, Florida 34654. The names and addresses of the personal representative and the personal representative's attorney are set forth below.

All creditors of the decedent and other persons having claims or demands against decedent's estate on whom a copy of this notice is required to be served must file their claims with this court ON OR BEFORE THE LATER OF 3 MONTHS AFTER THE TIME

OF THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER THE DATE OF SERVICE OF A COPY OF THIS NOTICE ON THEM.

The personal representative has no duty to discover whether any property held at the time of the decedent's death by the decedent or the decedent's surviving spouse is property to which the Florida Uniform Disposition of Community Property Rights at Death Act as described in ss. 732.216-732.228, Florida Statutes, applies, or may apply, unless a written demand is made by a creditor as specified under s. 732.221, Florida Statutes.

All other creditors of the decedent and other persons having claims or demands against decedent's estate must file their claims with this court WITHIN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE.

ALL CLAIMS NOT FILED WITHIN THE TIME PERIODS SET FORTH

IN FLORIDA STATUTES SECTION 733.702 WILL BE FOREVER BARRED.

NOTWITHSTANDING THE TIME PERIODS SET FORTH ABOVE, ANY CLAIM FILED 2 (2) YEARS OR MORE AFTER THE DECEDENT'S DATE OF DEATH IS BARRED.

The date of first publication of this notice is June 27, 2025.

Personal Representative:

Richard L. Pugh
1127 Dockside Drive
Lutz, Florida 33559
Attorney for Personal Representative:
Denise A. Welter, Esquire
Florida Bar Number: 585769
Welter Law Office
2312 Cypress Cove, Suite 101
Wesley Chapel, FL 33544
Telephone: (813) 736-9080
E-Mail: info@welterlawoffice.com
Secondary E-Mail:
info@welterlawoffice.com
June 27, July 4, 2025 25-01299P

NOTICE TO CREDITORS
IN THE CIRCUIT COURT FOR
PASCO COUNTY, FLORIDA
PROBATE DIVISIONFile No. 2025CP000448CPAXWS
IN RE: ESTATE OF
MARTIN CHARLES WILMOT
Deceased.

The administration of the estate of Martin Charles Wilmot, deceased, whose date of death was January 22, 2025, is pending in the Circuit Court for Pasco County, Florida, Probate Division, the address of which is P. O. Drawer 338, New Port Richey, FL 34656-0338. The names and addresses of the personal representative and the personal representative's attorney are set forth below.

All creditors of the decedent and other persons having claims or demands against decedent's estate on whom a copy of this notice is required to be served must file their claims with this court ON OR BEFORE THE LATER OF 3 MONTHS AFTER THE TIME OF THE FIRST PUBLICATION OF

SECOND INSERTION

THIS NOTICE OR 30 DAYS AFTER THE DATE OF SERVICE OF A COPY OF THIS NOTICE ON THEM.

The personal representative has no duty to discover whether any property held at the time of the decedent's death by the decedent or the decedent's surviving spouse is property to which the Florida Uniform Disposition of Community Property Rights at Death Act as described in ss. 732.216-732.228, Florida Statutes, applies, or may apply, unless a written demand is made by a creditor as specified under s. 732.221, Florida Statutes.

All other creditors of the decedent and other persons having claims or demands against decedent's estate must file their claims with this court WITHIN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE.

ALL CLAIMS NOT FILED WITHIN THE TIME PERIODS SET FORTH IN FLORIDA STATUTES SECTION 733.702 WILL BE FOREVER

BARRED.

NOTWITHSTANDING THE TIME PERIODS SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT'S DATE OF DEATH IS BARRED.

The date of first publication of this notice is June 27, 2025.

Personal Representative:

s/ Sharon Otis
Sharon Otis
1046 Hagen Drive
Trinity, Florida 34655
Attorney for Personal Representative:
s/ Zachary Ryan Walters,
Zachary Ryan Walters, Esq.
Attorney
Florida Bar Number: 608483
WOLLINK & WOLLINKA,
ATTORNEYS AT LAW
10015 Trinity Blvd., Suite 101
Trinity, FL 34655
Telephone: (727) 937-4177
E-Mail: pleadings@wollink.com
June 27, July 4, 2025 25-01300P

SECOND INSERTION

**PRESERVE AT LEGENDS POINTE
COMMUNITY DEVELOPMENT DISTRICT****NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE
FISCAL YEAR 2026 PROPOSED BUDGET(S); AND NOTICE OF REGULAR
BOARD OF SUPERVISORS' MEETING.**

The Board of Supervisors ("Board") of the Preserve at Legends Pointe Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: July 16, 2025

TIME: 11:00 a.m.

LOCATION: Hilton Garden Inn Tampa/Wesley Chapel
26640 Silver Maple Parkway
Wesley Chapel, Florida 33544

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Proposed Budget"). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours.

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

Any person requiring special accommodations at the public hearing or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
June 27, July 4, 2025 25-01304P

SECOND INSERTION

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT****NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE
FISCAL YEAR 2026 PROPOSED BUDGET(S); AND NOTICE OF REGULAR
BOARD OF SUPERVISORS' MEETING.**

The Board of Supervisors ("Board") of the Parkview at Long Lake Ranch Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: July 21, 2025

TIME: 10:00 a.m.

LOCATION: Long Lake Reserve Amenity Center
19617 Breyana Drive
Lutz, Florida 33558

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Proposed Budget"). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://parkviewatlonglakeranchchdd.net/>.

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

Any person requiring special accommodations at the public hearing or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
June 27, July 4, 2025 25-01303P

SECOND INSERTION

**HARVEST HILLS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE
FISCAL YEARS 2025 AND 2026 BUDGETS; AND NOTICE OF REGULAR
BOARD OF SUPERVISORS' MEETING**

The Board of Supervisors ("Board") of the Harvest Hills South Community Development District ("District") will hold two public hearings on July 15, 2025, at 10:00 a.m., at the Hilton Garden Inn Tampa-Wesley Chapel, 26640 Silver Maple Parkway, Wesley Chapel, Florida 33544 for the purpose of hearing comments and objections on the adoption of the proposed budgets for Fiscal Years 2024-2025 and 2025-2026 ("2025 Proposed Budget" and "2026 Proposed Budget", respectively). A regular Board meeting of the District will also be held at that time, where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budgets may be obtained at the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours.

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

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the hearing with respect to any matter considered at the hearing is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
June 27, July 4, 2025 25-01261P

THIRD INSERTION

**HARVEST HILLS SOUTH COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD
OF COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS**

Notice is hereby given that the Harvest Hills South Community Development District ("District") intends to use the uniform method of collecting non-ad valorem special assessments to be levied by the District pursuant to Section 197.362, Florida Statutes. The Board of Supervisors of the District will conduct a public hearing on Tuesday, July 15, 2025 at 10:00 a.m., at Hilton Garden Inn Tampa-Wesley Chapel, 26640 Silver Maple Parkway, Wesley Chapel, Florida 33544.

The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem special assessments ("Uniform Method") to be levied by the District on properties located on land included within the District.

The District may levy non-ad valorem special assessments for the purpose of financing, acquiring, maintaining and/or operating community development facilities, services and improvements within and without the boundaries of the District, which may consist of, among other things, roadways, potable water distribution system, reclaimed water distribution system, wastewater system, stormwater management improvements, landscape and hardscape, and other lawful improvements or services within or without the boundaries of the District.

Owners of the properties to be assessed and other interested parties may appear at the public hearing and be heard regarding the use of the Uniform Method. This hearing is open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing may be continued to a date, time, and location to be specified on the record at the hearing.

There may be occasions when Supervisors or District Staff may participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the hearing with respect to any matter considered at the hearing is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
June 20, 27, July 4, 11, 2025 25-01235P

SECOND INSERTION

NOTICE OF PUBLIC SALE
NOTICE IS HEREBY GIVEN THAT the undersigned intends to sell the property described below to enforce a lien imposed on said property under The Florida Self Storage Facility Act Statutes (83.801-83.809) Notice of Sale under said Act to Wit:

The undersigned will sell at public sale by competitive bidding on Friday, July 11, 2025, at 11:00 a.m. on the premises where said property has been stored and which is located at EZ MINI STORAGE, 15830 U.S. HWY 19, City of HUDSON, County of PASCO, STATE OF FLORIDA, Zip 34667 the following:

Space 6129 - Kalifornia Rogers - 1997 Silver 2 Door Honda automobile
Contents purchased must be paid for at the time of sale with cash or credit card only. All purchased items are sold as is, where is, and must be removed within 48 hours of sale. Sale is subject to cancellation in the event of settlement between owner and obligated party. We reserve the right to refuse any bids.
June 27, July 4, 2025 25-01302P

THIRD INSERTION

NOTICE OF ACTION
IN THE CIRCUIT COURT OF THE
SIXTH JUDICIAL CIRCUIT IN AND
FOR PASCO COUNTY, FLORIDA
CIVIL ACTION

CASE NO.: 2025CA001720CAXES
WILLIE JAMES CRAIG AND
HERSHEL CRAIG,
Plaintiffs, vs.
THE UNKNOWN SPOUSE, HEIRS,
DEVISEES, BENEFICIARIES,
GRANTEES, ASSIGNEES,
LIENORS, CREDITORS,
TRUSTEES AND ALL OTHER
PARTIES CLAIMING AN
INTEREST BY, THROUGH,
UNDER OR AGAINST THE
ESTATE OF LUCILE WILSON,
DECEASED,
Defendants.

TO: THE UNKNOWN SPOUSE,
HEIRS, DEVISEES, BENEFICIARIES,
GRANTEES, ASSIGNEES,
LIENORS, CREDITORS, TRUSTEES
AND ALL OTHER PARTIES CLAIMING AN INTEREST BY, THROUGH,
UNDER OR AGAINST THE ESTATE
OF LUCILE WILSON, DECEASED,
Whose last known residence(s) is/are:
493 8th Ave. North, Saint Petersburg,
FL 33701

YOU ARE HEREBY NOTIFIED you are required to file your answer or written defenses, if any, in the above proceeding with the Clerk of this Court, and to serve a copy thereof upon Plaintiffs attorney, Corey W. Szalai, Esq., Corey Szalai Law, PLLC, 10333 Seminole Blvd., Unit 2, Seminole, FL 33778, Telephone: (727) 300-1029, or email to corey@cslawpllc.com, within thirty (30) days of the first date of publication of this Notice in the Business Observer, then a default will be entered against you for the relief demanded in the Complaint or petition.

If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact either the Pasco County Customer Service Center, 8731 Citizens Drive, New Port Richey, FL 34654, (727) 847-2411 (V) or the Pasco County Risk Management Office, 7536 State Street, New Port Richey, FL 34654, (727) 847-9028 (V) at least 7 days before your scheduled court appearance, or immediately upon receiving this notification if the time before the scheduled appearance is less than 7 days; if you are hearing or voice impaired, call 711.

NOTED: Pasco County this 18th day of June, 2025.

Clerk of Circuit Court
By: (SEAL) Haley Joyner
Deputy Clerk
June 20, 27, July 4, 11, 2025 25-01255P

QA
What is a public notice?
A public notice is information intended to inform citizens of government activities.

SAVE

Email your Legal Notice
legal@businessobserverfl.com
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FLORIDA'S NEWSPAPER FOR THE C-SUITE
Business Observer

PARKVIEW AT LONG LAKE RANCH

COMMUNITY DEVELOPMENT DISTRICT

6B

RESOLUTION 2025-09
[FY 2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**FY 2026**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Parkview at Long Lake Ranch Community Development District (“**District**”) prior to June 15, 2025, proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Parkview at Long Lake Ranch Community Development District for the Fiscal Year Ending September 30, 2026."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

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SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 21st DAY OF JULY, 2025.

ATTEST:

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

Exhibit A: FY 2026 Budget

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026**

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
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**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
REVENUES					
Assessment levy: on-roll - gross	\$ 109,572				\$ 109,647
Allowable discounts (4%)	(4,383)				(4,386)
Assessment levy: on-roll - net	105,189	\$101,222	\$ 3,967	\$ 105,189	105,261
Total revenues	105,189	101,222	3,967	105,189	105,261
EXPENDITURES					
Professional & administrative					
Supervisors	6,459	647	5,812	6,459	6,459
Management fee	48,000	20,000	28,000	48,000	48,000
Legal	20,000	1,748	18,252	20,000	20,000
Engineering	3,000	-	3,000	3,000	3,000
Audit	4,700	4,700	-	4,700	4,700
Arbitrage rebate calculation	750	750	-	750	750
Dissemination agent	1,000	416	584	1,000	1,000
Trustee	4,500	4,031	469	4,500	4,500
Telephone	200	83	117	200	200
Postage	500	34	466	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,500	509	991	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	6,400	6,016	-	6,016	7,268
Contingencies/bank charges	500	906	594	1,500	1,500
Other contingencies	2,550	-	2,550	2,550	2,550
Website hosting & maintenance	705	-	705	705	705
Meeting room	1,200	766	250	1,016	600
Website ADA compliance	210	-	210	210	210
Property appraiser	150	-	150	150	150
Tax collector	2,191	2,022	169	2,191	2,193
Total expenditures	105,190	43,011	62,611	105,622	106,460
Excess/(deficiency) of revenues over/(under) expenditures	(1)	58,211	(58,644)	(433)	(1,199)
Fund balance - beginning (unaudited)	50,141	83,572	141,783	83,572	83,139
Fund balance - ending (projected)					
Assigned					
Working capital	31,098	31,098	31,098	31,098	32,066
Future stormwater reporting	5,000	5,000	5,000	5,000	5,000
Unassigned	14,042	105,685	47,041	47,041	44,874
Fund balance - ending	\$ 50,140	\$ 141,783	\$ 83,139	\$ 83,139	\$ 81,940

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ 6,459
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management fee	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	20,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	3,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	4,700
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	750
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	4,500
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	7,268
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	1,500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Other contingencies	2,550
Website hosting & maintenance	705
Meeting room	600
Website ADA compliance	210
Property appraiser	150
Tax collector	2,193
Total expenditures	<u><u>\$ 106,460</u></u>

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2020
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ 380,803				\$ 380,803
Allowable discounts (4%)	(15,232)				(15,232)
Net assessment levy - on-roll	365,571	\$ 351,876	\$ 13,695	\$ 365,571	365,571
Interest	-	6,444	-	6,444	-
Total revenues	365,571	358,320	13,695	372,015	365,571
EXPENDITURES					
Principal	135,000	-	135,000	135,000	135,000
Interest	224,456	112,228	112,228	224,456	221,081
Tax collector	7,616	7,031	585	7,616	7,616
Total expenditures	367,072	119,259	247,813	367,072	363,697
Excess/(deficiency) of revenues over/(under) expenditures	(1,501)	239,061	(234,118)	4,943	1,874
OTHER FINANCING SOURCES/(USES)					
Transfers in	-	2	-	2	-
Total other financing sources/(uses)	-	2	-	2	-
Net increase/(decrease) in fund balance	(1,501)	239,063	(234,118)	4,945	1,874
Fund balance:					
Beginning fund balance (unaudited)	320,066	335,342	574,405	335,342	340,287
Ending fund balance (projected)	\$318,565	\$574,405	\$ 340,287	\$ 340,287	342,161
Use of fund balance:					
Debt service reserve account balance (required)					(178,978)
Interest expense - November 1, 2025					(108,431)
Projected fund balance surplus/(deficit) as of September 30, 2025					\$ 54,752

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2020 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			110,540.63	110,540.63	5,805,000.00
05/01/26	135,000.00	3.125%	110,540.63	245,540.63	5,670,000.00
11/01/26			108,431.25	108,431.25	5,670,000.00
05/01/27	140,000.00	3.125%	108,431.25	248,431.25	5,530,000.00
11/01/27			106,243.75	106,243.75	5,530,000.00
05/01/28	145,000.00	3.125%	106,243.75	251,243.75	5,385,000.00
11/01/28			103,978.13	103,978.13	5,385,000.00
05/01/29	150,000.00	3.125%	103,978.13	253,978.13	5,235,000.00
11/01/29			101,634.38	101,634.38	5,235,000.00
05/01/30	155,000.00	3.125%	101,634.38	256,634.38	5,080,000.00
11/01/30			99,212.50	99,212.50	5,080,000.00
05/01/31	160,000.00	3.750%	99,212.50	259,212.50	4,920,000.00
11/01/31			96,212.50	96,212.50	4,920,000.00
05/01/32	165,000.00	3.750%	96,212.50	261,212.50	4,755,000.00
11/01/32			93,118.75	93,118.75	4,755,000.00
05/01/33	175,000.00	3.750%	93,118.75	268,118.75	4,580,000.00
11/01/33			89,837.50	89,837.50	4,580,000.00
05/01/34	180,000.00	3.750%	89,837.50	269,837.50	4,400,000.00
11/01/34			86,462.50	86,462.50	4,400,000.00
05/01/35	185,000.00	3.750%	86,462.50	271,462.50	4,215,000.00
11/01/35			82,993.75	82,993.75	4,215,000.00
05/01/36	195,000.00	3.750%	82,993.75	277,993.75	4,020,000.00
11/01/36			79,337.50	79,337.50	4,020,000.00
05/01/37	200,000.00	3.750%	79,337.50	279,337.50	3,820,000.00
11/01/37			75,587.50	75,587.50	3,820,000.00
05/01/38	210,000.00	3.750%	75,587.50	285,587.50	3,610,000.00
11/01/38			71,650.00	71,650.00	3,610,000.00
05/01/39	215,000.00	3.750%	71,650.00	286,650.00	3,395,000.00
11/01/39			67,618.75	67,618.75	3,395,000.00
05/01/40	225,000.00	3.750%	67,618.75	292,618.75	3,170,000.00
11/01/40			63,400.00	63,400.00	3,170,000.00
05/01/41	235,000.00	4.000%	63,400.00	298,400.00	2,935,000.00
11/01/41			58,700.00	58,700.00	2,935,000.00
05/01/42	245,000.00	4.000%	58,700.00	303,700.00	2,690,000.00
11/01/42			53,800.00	53,800.00	2,690,000.00
05/01/43	255,000.00	4.000%	53,800.00	308,800.00	2,435,000.00
11/01/43			48,700.00	48,700.00	2,435,000.00
05/01/44	265,000.00	4.000%	48,700.00	313,700.00	2,170,000.00
11/01/44			43,400.00	43,400.00	2,170,000.00

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2020 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/45	275,000.00	4.000%	43,400.00	318,400.00	1,895,000.00
11/01/45			37,900.00	37,900.00	1,895,000.00
05/01/46	285,000.00	4.000%	37,900.00	322,900.00	1,610,000.00
11/01/46			32,200.00	32,200.00	1,610,000.00
05/01/47	295,000.00	4.000%	32,200.00	327,200.00	1,315,000.00
11/01/47			26,300.00	26,300.00	1,315,000.00
05/01/48	310,000.00	4.000%	26,300.00	336,300.00	1,005,000.00
11/01/48			20,100.00	20,100.00	1,005,000.00
05/01/49	320,000.00	4.000%	20,100.00	340,100.00	685,000.00
11/01/49			13,700.00	13,700.00	685,000.00
05/01/50	335,000.00	4.000%	13,700.00	348,700.00	350,000.00
11/01/50			7,000.00	7,000.00	350,000.00
05/01/51	350,000.00	4.000%	7,000.00	357,000.00	-
Total	5,940,000.00		3,780,575.04	9,720,575.04	

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND AND DEBT SERVICE FUND
ASSESSMENT SUMMARY
FISCAL YEAR 2026**

On-Roll Assessments						
Number of Units	Unit Type	Projected Fiscal Year 2026			FY 25	
		GF	DSF	GF & DSF	Assessment	
122	TH 18'	\$ 297.95	\$754.55	\$ 1,052.50	\$	1,052.30
110	TH 24'	297.95	\$771.54	1,069.49		1,069.29
136	SF 50'	297.95	\$1,499.11	1,797.06		1,796.86
368						

PARKVIEW AT LONG LAKE RANCH

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-10
[FY 2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Parkview at Long Lake Ranch Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Pasco County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT:

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("**Assessment Roll**").

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.
- b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance ("**O&M Assessment(s)**") is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2026 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.

4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.

- a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. **Future Collection Methods.** The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.
6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.
7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 21st DAY OF JULY, 2025.

ATTEST:

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget
Exhibit B: Assessment Roll

PARKVIEW AT LONG LAKE RANCH

COMMUNITY DEVELOPMENT DISTRICT

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**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Parkview at Long Lake Ranch Community Development District
Pasco County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Parkview at Long Lake Ranch Community Development District, Pasco County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated on May 19, 2025, our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

 & Associates

May 19, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Parkview at Long Lake Ranch Community Development District, Pasco County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$2,468,960).
- The change in the District's total net position in comparison with the prior fiscal year was \$71,669, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$418,916, an increase of \$54,420 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, assigned to working capital, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

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

NET POSITION SEPTEMBER 30,			
	2024	2023	
Current and other assets	\$ 421,397	\$ 375,319	
Capital assets, net of depreciation	3,167,573	3,282,512	
Total assets	3,588,970	3,657,831	
Current liabilities	96,004	105,701	
Long-term liabilities	5,961,926	6,092,759	
Total liabilities	6,057,930	6,198,460	
Net position			
Net investment in capital assets	(5,961,924)	(6,092,757)	
Restricted	241,819	219,710	
Unrestricted	3,251,145	3,332,418	
Total net position	\$ (2,468,960)	\$ (2,540,629)	

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 472,593	\$ 471,726
Operating grants and contributions	23,424	12,688
Total revenues	496,017	484,414
Expenses:		
General government	83,891	83,858
Conveyance of infrastructure	114,939	165,660
Interest	225,518	228,696
Conveyance of infrastructure	-	2,177,147
Total expenses	424,348	2,655,361
Change in net position	71,669	(2,170,947)
Net position - beginning	(2,540,629)	(369,682)
Net position - ending	\$ (2,468,960)	\$ (2,540,629)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$424,348. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments and investment earnings during the current fiscal period. Expenses decreased mostly due to a decrease in conveyance of infrastructure that occurred in the prior year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$3,448,172 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$280,599 has been taken, which resulted in a net book value of \$3,167,573. See notes to financial statements for additional information.

Capital Debt

At September 30, 2024, the District had \$5,940,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is expected that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Parkview at Long Lake Ranch Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33481.

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Governmental Activities
ASSETS	
Cash	\$ 85,568
Assessments receivable	2,163
Restricted assets:	
Investments	333,666
Capital assets:	
Depreciable, net	3,167,573
Total assets	<u>3,588,970</u>
LIABILITIES	
Accounts payable	2,481
Accrued interest payable	93,523
Non-current liabilities:	
Due within one year	135,000
Due in more than one year	5,826,926
Total liabilities	<u>6,057,930</u>
NET POSITION	
Net investment in capital assets	(5,961,924)
Restricted for debt service	241,819
Unrestricted	3,251,145
Total net position	<u>\$ (2,468,960)</u>

See notes to the financial statements

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 83,891	\$ 83,891	\$ -	\$ -
Maintenance and operations	114,939	22,017	6,000	(86,922)
Interest expense	225,518	366,685	17,424	158,591
Total governmental activities	424,348	472,593	23,424	71,669
				Change in net position 71,669
				Net position - beginning (2,540,629)
				Net position - ending \$ (2,468,960)

See notes to the financial statements

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 85,568	\$ -	\$ -	\$ 85,568
Investments	-	333,664	2	333,666
Assessments receivable	485	1,678	-	2,163
Total assets	<u>\$ 86,053</u>	<u>\$ 335,342</u>	<u>\$ 2</u>	<u>\$ 421,397</u>
LIABILITIES				
Liabilities:				
Accounts payable	\$ 2,481	\$ -	\$ -	\$ 2,481
Total liabilities	<u>2,481</u>	<u>-</u>	<u>-</u>	<u>2,481</u>
FUND BALANCES				
Restricted for:				
Debt service	-	335,342	-	335,342
Capital projects	-	-	2	2
Assigned to:				
Working capital	30,992	-	-	30,992
Unassigned	52,580	-	-	52,580
Total fund balances	<u>83,572</u>	<u>335,342</u>	<u>2</u>	<u>418,916</u>
 Total liabilities and fund balances	 <u>\$ 86,053</u>	 <u>\$ 335,342</u>	 <u>\$ 2</u>	 <u>\$ 421,397</u>

See notes to the financial statements

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental funds \$ 418,916

Amounts reported for governmental activities in the
statement of net position are different because:

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

Cost of capital assets	3,448,172	
Accumulated depreciation	<u>(280,599)</u>	3,167,573

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

Accrued interest payable	(93,523)	
Original issue premium	(21,926)	
Bonds payable	<u>(5,940,000)</u>	<u>(6,055,449)</u>
Net position of governmental activities		<u><u>\$ (2,468,960)</u></u>

See notes to the financial statements

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 105,908	\$ 366,685	\$ -	\$ 472,593
Developer contributions	6,000	-	-	6,000
Interest	-	17,424	-	17,424
Total revenues	111,908	384,109	-	496,017
EXPENDITURES				
Current:				
General government	78,242	5,649	-	83,891
Debt service:				
Principal	-	130,000	-	130,000
Interest	-	227,706	-	227,706
Total expenditures	78,242	363,355	-	441,597
Excess (deficiency) of revenues over (under) expenditures	33,666	20,754	-	54,420
Fund balances - beginning	49,906	314,588	2	364,496
Fund balances - ending	\$ 83,572	\$ 335,342	\$ 2	\$ 418,916

See notes to the financial statements

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$	54,420
--	----	--------

Amounts reported for governmental activities in the statement of
activities are different because:

Depreciation on capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(114,939)
---	--	-----------

Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		130,000
---	--	---------

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:

Amortization of original issue premium		833
Change in accrued interest		1,355
		1,355
Change in net position of governmental activities	\$	71,669

See notes to the financial statements

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Parkview at Long Lake Ranch Community Development District ("District") was created May 19, 2020 by Ordinance 20-14 of the Board of County Commissioners of Pasco County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue Bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by landowners of the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2024, three of the Board members are affiliated with Mattamy Homes ("Developer").

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on certain land and all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

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

Capital Projects Fund

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Inter-local Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

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

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

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Stormwater management	30
Landscaping and irrigation	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are reported as an expense in the year incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

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

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District investments were held as follows at September 30, 2024:

	Amortized cost	Credit Risk	Maturities
			Weighted average of the fund portfolio: 31 days
First American Government Obligations Fund	\$ 333,666	S&P AAAm	
	<u>\$ 333,666</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Stormwater management	\$ 1,926,545	\$ -	\$ -	\$ 1,926,545
Landscaping and irrigation	1,521,627	-	-	1,521,627
Total capital assets, being depreciated	3,448,172	-	-	3,448,172
Less accumulated depreciation for:				
Stormwater management	64,218	64,218	-	128,436
Landscaping and irrigation	101,442	50,721	-	152,163
Total accumulated depreciation	165,660	114,939	-	280,599
Governmental activities capital assets, net	\$ 3,282,512	\$ (114,939)	\$ -	\$ 3,167,573

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 – LONG TERM LIABILITIES

Series 2020

On October 21, 2020, the District issued \$6,320,000 of Special Assessment Bonds, Series 2020 consisting of multiple Term Bonds with maturity dates from May 1, 2025 to May 1, 2051 and fixed interest rates ranging from 2.5% to 4%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each November 1 and May 1. Principal on the Bonds is to be paid annually on each May 1, commencing May 1, 2022 through May 1, 2051.

The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2024

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2020	\$ 6,070,000	\$ -	\$ 130,000	\$ 5,940,000	\$ 135,000
Plus bond premium	22,759	-	833	21,926	-
Total	\$ 6,092,759	\$ -	\$ 130,833	\$ 5,961,926	\$ 135,000

NOTE 6 – LONG TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 135,000	\$ 224,456	\$ 359,456
2026	135,000	221,081	356,081
2027	140,000	216,863	356,863
2028	145,000	212,488	357,488
2029	150,000	207,956	357,956
2030-2034	835,000	960,031	1,795,031
2035-2039	1,005,000	792,063	1,797,063
2040-2044	1,225,000	584,438	1,809,438
2045-2049	1,485,000	319,800	1,804,800
2050-2051	685,000	41,400	726,400
Total	<u>\$ 5,940,000</u>	<u>\$ 3,780,576</u>	<u>\$ 9,720,576</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore assessment revenues in the general and debt service fund include the assessment levied on those lots owned by the Developer. The Developer has also provided a general reserve of \$6,000 to the District which was recognized as revenue during the current fiscal year.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 10 – RISK MANAGEMENT

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

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u> Original & Final	<u>Actual</u> Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 105,610	\$ 111,908	\$ 6,298
Total revenues	<u>105,610</u>	<u>111,908</u>	<u>6,298</u>
EXPENDITURES			
Current:			
General government	105,610	78,242	27,368
Total expenditures	<u>105,610</u>	<u>78,242</u>	<u>27,368</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	33,666	<u>\$ 33,666</u>
Fund balance - beginning		<u>49,906</u>	
Fund balance - ending		<u>\$ 83,572</u>	

See notes to required supplementary information

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	None
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	1
Employee compensation	\$0
Independent contractor compensation	\$58,581
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$298.94 Debt service - \$754.55 - \$1,499.11
Special assessments collected	\$472,593
Outstanding Bonds:	see Note 6 for details



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Parkview at Long Lake Ranch Community Development District
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Parkview at Long Lake Ranch Community Development District, Pasco County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 19, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

By Shaw & Associates

May 19, 2025



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 W. Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Parkview at Long Lake Ranch Community Development District
Pasco County, Florida

We have examined Parkview at Long Lake Ranch Community Development District, Pasco County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

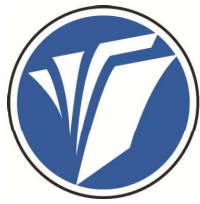
We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Parkview at Long Lake Ranch Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

May 19, 2025



Grau & Associates

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

To the Board of Supervisors
Parkview at Long Lake Ranch Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Parkview at Long Lake Ranch Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated May 19, 2025.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 19, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

We wish to thank Parkview at Long Lake Ranch Community Development District, Pasco County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

May 19, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None.

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

PARKVIEW AT LONG LAKE RANCH

COMMUNITY DEVELOPMENT DISTRICT

8A

RESOLUTION 2025-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKVIEW
AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2024**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2024;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE PARKVIEW AT LONG LAKE RANCH COMMUNITY
DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2024, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 21st day of July, 2025.

ATTEST:

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

PARKVIEW AT LONG LAKE RANCH

COMMUNITY DEVELOPMENT DISTRICT

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PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT

Performance Measures/Standards & Annual Reporting Form October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2 Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public

by completing monthly CDD website checks.

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

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

Achieved: Yes ☐ No ☐

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

Goal 2.1 District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☐ No ☐

3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

Goal 3.1 Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2 Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3 Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

District Manager

Chair/Vice Chair, Board of Supervisors

Print Name

Print Name

Date

Date

PARKVIEW AT LONG LAKE RANCH

COMMUNITY DEVELOPMENT DISTRICT

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**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Parkview at Long Lake Ranch Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for four (4) additional optional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in the Pasco County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2025.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic copy on a flash drive of their proposal to the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, in an envelope marked on the outside "Auditing Services, Parkview at Long Lake Ranch Community Development District." Proposals must be received by 12:00 p.m. on July 18, 2025, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Run date: must be published in at least one newspaper of general circulation in the District and the county in which the District is located. The public announcement must allow for at least 7 days for the submission of proposals.

PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2025

Pasco County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **July 18, 2025**, at 12:00 p.m., at the offices of District Manager, located at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) electronic copy on a flash drive of their proposal, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Parkview at Long Lake Ranch Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions ("**Proposal Documents**").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a contract with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel.

(20 Points)

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

2. Proposer's Experience.

(20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. *Understanding of Scope of Work.*

(20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services.

(20 Points)

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.

5. Price.

(20 Points)***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total

(100 Points)

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

**PARKVIEW AT LONG
LAKE RANCH**

COMMUNITY DEVELOPMENT DISTRICT

**UNAUDITED
FINANCIAL
STATEMENTS**

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MAY 31, 2025**

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31, 2025**

	General Fund	Debt Service Fund Series 2020	Capital Projects Fund Series 2020	Total Governmental Funds
ASSETS				
Cash	\$ 133,773	\$ -	\$ -	\$ 133,773
Investments				
Revenue	-	162,758	-	162,758
Reserve	-	178,978	-	178,978
Due from general fund	-	1,430	-	1,430
Total assets	<u>\$ 133,773</u>	<u>\$ 343,166</u>	<u>\$ -</u>	<u>\$ 476,939</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 4,153	\$ -	\$ -	\$ 4,153
Due to debt service fund	1,430	-	-	1,430
Tax payable	92	-	-	92
Total liabilities	<u>5,675</u>	<u>-</u>	<u>-</u>	<u>5,675</u>
Fund balances:				
Restricted for:				
Debt service	-	343,166	-	343,166
Assigned:				
Working capital	31,098	-	-	31,098
Unassigned	97,000	-	-	97,000
Total fund balances	<u>128,098</u>	<u>343,166</u>	<u>-</u>	<u>471,264</u>
Total liabilities and fund balances	<u>\$ 133,773</u>	<u>\$ 343,166</u>	<u>\$ -</u>	<u>\$ 476,939</u>

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ 420	\$ 104,290	\$ 105,189	99%
Total revenues	420	104,290	105,189	99%
EXPENDITURES				
Professional & administrative				
Supervisor fees	646	1,938	6,459	30%
Management/accounting/recording	4,000	32,000	48,000	67%
Legal	-	2,562	20,000	13%
Engineering	-	1,200	3,000	40%
Audit	-	4,700	4,700	100%
Arbitrage rebate calculation	-	750	750	100%
Dissemination agent	83	667	1,000	67%
Trustee	-	4,031	4,500	90%
Telephone	17	133	200	67%
Postage	12	58	500	12%
Printing & binding	41	333	500	67%
Legal advertising	-	572	1,500	38%
Annual special district fee	-	175	175	100%
Insurance	-	6,016	6,400	94%
Contingencies/bank charges	103	1,214	500	243%
Other contingencies	-	-	2,550	0%
Website hosting & maintenance	-	-	705	0%
Meeting room	-	1,182	1,200	99%
Website ADA compliance	-	-	210	0%
Property appraiser	-	150	150	100%
Tax collector	8	2,083	2,191	95%
Total expenditures	4,910	59,764	105,190	57%
Excess/(deficiency) of revenues over/(under) expenditures	(4,490)	44,526	(1)	
Fund balances - beginning	132,588	83,572	50,141	
Fund balance - ending (projected)				
Assigned				
Working capital	31,098	31,098	31,098	
Unassigned	97,000	97,000	19,042	
Fund balances - ending	\$ 128,098	\$ 128,098	\$ 50,140	

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2020
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ 1,459	\$ 362,539	\$ 365,571	99%
Interest	1,877	11,982	-	N/A
Total revenues	<u>3,336</u>	<u>374,521</u>	<u>365,571</u>	102%
EXPENDITURES				
Debt service				
Principal	135,000	135,000	135,000	100%
Interest	112,228	224,456	224,456	100%
Total debt service	<u>247,228</u>	<u>359,456</u>	<u>359,456</u>	100%
Other fees & charges				
Tax collector	29	7,243	7,616	95%
Total other fees and charges	<u>29</u>	<u>7,243</u>	<u>7,616</u>	95%
Total expenditures	<u>247,257</u>	<u>366,699</u>	<u>367,072</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	(243,921)	7,822	(1,501)	
OTHER FINANCING SOURCES/(USES)				
Transfer in	-	2	-	N/A
Total other financing sources	<u>-</u>	<u>2</u>	<u>-</u>	N/A
Net change in fund balances	(243,921)	7,824	(1,501)	
Fund balances - beginning	587,087	335,342	320,066	
Fund balances - ending	<u>\$ 343,166</u>	<u>\$ 343,166</u>	<u>\$ 318,565</u>	

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2020
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year To Date
REVENUES	\$ -	\$ -
Total revenues	-	-
EXPENDITURES	-	-
Total expenditures	-	-
OTHER FINANCING SOURCES/(USES)		
Transfer out	-	(2)
Total other financing sources/(uses)	-	(2)
Net change in fund balances	-	(2)
Fund balances - beginning	-	2
Fund balances - ending	\$ -	\$ -

PARKVIEW AT LONG LAKE RANCH

COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Parkview at Long Lake Ranch Community Development District held a Regular Meeting on May 19, 2025 at 10:00 a.m., at the Long Lake Reserve Amenity Center, 19617 Breynia Drive, Lutz, Florida 33558.

Present:

Justin Lawrence	Chair
Megan Willis	Vice Chair
Carolina Bolivar	Assistant Secretary

Also present:

Jamie Sanchez	District Manager
Bennett Davenport (via telephone)	District Counsel

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Sanchez called the meeting to order at 10:31 a.m.

Supervisors Willis, Lawrence and Bolivar were present. Two seats were vacant.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

**Consider Appointment to Fill Unexpired
Term of Seat 3; Term Expires November
2026**

This item was deferred.

- **Administration of Oath of Office (the following to be provided under separate cover)**
 - A. Required Ethics Training and Disclosure Filing**
 - **Sample Form 1 2023/Instructions**

B. Board Membership, Obligations and Responsibilities

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

D. Form 8B: Memorandum of Voting Conflict

FOURTH ORDER OF BUSINESS

Consider Appointment to Fill Unexpired Term of Seat 5; Term Expires November 2026

This item was deferred.

• **Administration of Oath of Office**

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2025-04, Electing and Removing Officers of the District and Providing for an Effective Date

Ms. Sanchez presented Resolution 2025-04. Mr. Lawrence nominated the following:

Justin Lawrence	Chair
Megan Willis	Vice Chair
Carolina Bolivar	Assistant Secretary

No other nominations were made.

This Resolution removes the following from the Board:

Cindy Cerbone	Assistant Secretary
---------------	---------------------

The following appointments by the Board remain unaffected by this Resolution.

Craig Wrathll	Secretary
Jamie Sanchez	Assistant Secretary
Craig Wrathell	Treasurer
Jeff Pinder	Assistant Treasurer

On MOTION by Mr. Lawrence and seconded by Ms. Willis, with all in favor, Resolution 2025-04, Electing, as nominated, and Removing Officers of the District and Providing for an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-05, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date

Ms. Sanchez presented Resolution 2025-05. She reviewed the proposed Fiscal Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes.

On MOTION by Mr. Lawrence and seconded by Ms. Willis, with all in favor, Resolution 2025-05, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law for July 21, 2025 at 10:00 a.m., at the Long Lake Reserve Amenity Center, 19617 Breynia Drive, Lutz, Florida 33558; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS

Discussion: Signage on Pasco County ROW

Discussion ensued regarding the signage that appears to be in Pasco County's Right-of-Way (ROW) and the approximate cost for signage.

On MOTION by Mr. Lawrence and seconded by Ms. Willis, with all in favor, the purchase and payment for signage repair and/or replacement, in a not-to-exceed amount of \$1,000 and authorizing the District Manager to work with the Chair on this outside of a meeting, was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2025-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date

The following change was made to the Fiscal Year 2026 Meeting Schedule:

DATE: Remove January meeting

On MOTION by Mr. Lawrence and seconded by Ms. Willis, with all in favor, Resolution 2025-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026, as amended, and Providing for an Effective Date, was adopted.

NINTH ORDER OF BUSINESS

Consideration of Resolution 2025-07, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an effective Date

Ms. Sanchez presented Resolution 2025-07 and the Florida Statewide Mutual Aid Agreement; this is an updated version of the Agreement compared to the original Agreement.

On MOTION by Mr. Lawrence and seconded by Ms. Willis, with all in favor, Resolution 2025-07, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an effective Date, was adopted.

TENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of March 31, 2025

On MOTION by Mr. Lawrence and seconded by Ms. Willis, with all in favor, the Unaudited Financial Statements as of March 31, 2025, were accepted.

ELEVENTH ORDER OF BUSINESS

Approval of March 17, 2025 Regular Meeting Minutes

On MOTION by Mr. Lawrence and seconded by Ms. Willis, with all in favor, the March 17, 2025 Regular Meeting Minutes, as presented, were approved.

TWELFTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kutak Rock LLP

Mr. Bennett discussed the four hours of ethics training that the Board Members must complete; completion will be noted when filing Form 1.

District Engineer: Lighthouse Engineering, Inc.

There was no report.

B. District Manager: Wrathell, Hunt and Associates, LLC

- **NEXT MEETING DATE: June 16, 2025 at 10:00 AM**

- **QUORUM CHECK**

The June 16, 2025 meeting will be canceled.

THIRTEENTH ORDER OF BUSINESS

Board Members' Comments/Requests

There were no Board Members' comments or requests.

FOURTEENTH ORDER OF BUSINESS

Public Comments

No members of the public spoke.

FIFTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Lawrence and seconded by Ms. Willis, with all in favor, the meeting adjourned.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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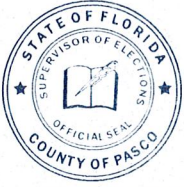
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Secretary/Assistant Secretary

Chair/Vice Chair

**PARKVIEW AT LONG
LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**



Brian E. Corley
Supervisor of Elections
PO Box 300
Dade City FL 33526-0300

1-800-851-8754
www.PascoVotes.gov

April 23, 2025

Daphne Gillyard
Director of Administrative Services
2300 Glades Rd Suite 410W
Boca Raton FL 33431

Dear Daphne Gillyard:

Pursuant to your request, the following voter registration statistics are provided for their respective community development districts as of April 15, 2025.

• Avalon Park West Community Development District	988
• Del Webb River Reserve Community Development District	0
• Harvest Hills Community Development District	0
• Heritage Pines Community Development District	1,943
• KD52 Community Development District No. 1	0
• KD52 Community Development District No. 2	0
• Kenton Community Development District	1
• Magnolia Island Community Development District	0
• Parkview at Long Lake Ranch Community Development District	390
• Pasadena Ridge Community Development District	0
• Preserve at Legends Pointe Community Development District	0
• PTC Community Development District	2
• Riverwood Estates Community Development District	19
• Silverado Community Development District	752
• Summerstone Community Development District	601
• Towns at Woodsdale Community Development District	70
• TSR Community Development District	4,873
• Vidas Way Community Development District	11
• Westwood of Pasco Community Development District	76
• Whispering Pines Community Development District	285
• Woodcreek Community Development District	133

As always, please call me if you have any questions or need additional information.

Sincerely,

Tiffannie A. Alligood
Chief Administrative Officer

PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE****LOCATION***Hampton Inn & Suites by Hilton – Tampa/Wesley Chapel**2740 Cypress Ridge Boulevard, Wesley Chapel, Florida 33544**¹Hilton Garden Inn Tampa Wesley Chapel, 26640 Silver Maple Pkwy., Wesley Chapel, Florida 33544**²Long Lake Reserve Amenity Center, 19617 Breynia Drive, Lutz, Florida 33558*

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 21, 2024 ¹ CANCELED	Regular Meeting	10:00 AM
November 18, 2024 <i>rescheduled to December 16, 2024</i>	Landowners' Meeting	10:00 AM
November 18, 2024 CANCELED	Regular Meeting	10:00 AM
December 16, 2024 ¹	Landowners' Meeting	10:00 AM
December 16, 2024 ¹ CANCELED NO QUORUM	Regular Meeting	10:00 AM
January 17, 2025	Regular Meeting	10:00 AM
March 17, 2025 ²	Regular Meeting	10:00 AM
April 21, 2025 ² CANCELED	Regular Meeting	10:00 AM
May 19, 2025 ²	Regular Meeting <i>Presentation of FY26 Proposed Budget</i>	10:00 AM
June 16, 2025 ² CANCELED	Regular Meeting	10:00 AM
July 21, 2025 ²	Public Hearing & Regular Meeting <i>Adoption of FY26 Budget</i>	10:00 AM
August 18, 2025 ²	Regular Meeting	10:00 AM
September 15, 2025 ²	Regular Meeting	10:00 AM