

***LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT***

***Advanced Meeting Package***

***Regular Meeting***

***Thursday  
November 3, 2022  
6:00 p.m.***

***Location:  
Long Lake Ranch Amenity Center  
19037 Long Lake Ranch Blvd.  
Lutz, FL 33558***

***Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.***

# Long Lake Ranch Community Development District

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## Development Planning and Financing Group

[X] 250 International Parkway, Suite 280  
Lake Mary FL 32746  
321-263-0132 Ext. 285

Board of Supervisors  
**Long Lake Ranch Community Development District**

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Long Lake Ranch Community Development District is scheduled for **Thursday, November 3, 2022, at 6:00 p.m.** at the **Long Lake Ranch Amenity Center, 19037 Long Lake Ranch Blvd., Lutz, FL 33558.**

The advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

The balance of the agenda is routine in nature. Staff will present their reports at the meeting. If you have any questions, please contact me. I look forward to seeing you there.

Sincerely,

*Tish Dobson*

Tish Dobson  
District Manager

Cc: Attorney  
Engineer  
District Records

District: **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Thursday, November 3, 2022  
Time: 6:00 PM  
Location: Long Lake Ranch Amenity  
Center, 19037 Long Lake Ranch  
Blvd., Lutz, FL 33558

Call-in Number: +1 (929) 205-6099

Meeting ID: 913 989 9080

Passcode: 842235

Zoom Link:

<https://vestapropertyservices.zoom.us/j/9139899080?pwd=aFdWVzFxb3Y0L2w4eG9VTnZRakl0UT09>

### *Agenda*

**I. Call to Order/Roll Call**

**II. Pledge of Allegiance**

**III. Audience Comments** – *(limited to 3 minutes per individual for agenda items)*

**IV. Staff Reports**

A. Landscaping & Irrigation

1. **Presentation of Field Inspection & District Manager Report** [Exhibit 1](#)
2. **RedTree Proposals (if any)** [Exhibit 2](#)
  - a. **Landscape Enhancement – Tennis Court Street Side Hedge - \$3,750.00**
  - b. **Landscape Enhancement – Weather Vane Island Renovation - \$2,850.00**
  - c. **Landscape Enhancement – Various - \$42,241.50**

B. Aquatic Services

1. **Presentation of Aquatics Treatment Report** [Exhibit 3](#)

C. District Engineer

D. District Counsel

E. Clubhouse Manager

1. **Presentation of Clubhouse Manager Report** [Exhibit 4](#)

**V. Consent Agenda**

- A. **Consideration of Minutes of the Board of Supervisors' Meetings Held on October 6, 2022** [Exhibit 5](#)
- B. **Consideration of Unaudited September 2022 Financial Statements** [Exhibit 6](#)
- C. **Consideration of Operation and Maintenance Expenditures for September 2022** [Exhibit 7](#)

## VI. Business Items

- A. Consideration of FY 2021 Audited Financial Statements Report [Exhibit 8](#)
- B. Consideration of Cell Tower Leasing Space [Exhibit 9](#)
- C. Consideration & Adoption of **Resolution 2023-01, FY 2022 Budget Amendment** [Exhibit 10](#)
- D. Consideration & Adoption of **Resolution 2023-02, FY 2023 Budget Amendment** [Exhibit 11](#)
- E. Consideration of Royce Bravo Primrose Fence Repair Proposal - \$1,542.78 – *previously presented* [Exhibit 12](#)
- F. Consideration of Property Pins Replacement – 1740 Fox Grape Loop [Exhibit 13](#)

## VII. Supervisors Requests

## VIII. Audience Comments – New Business

## IX. Next Meeting Quorum Check: December 1<sup>st</sup>, 6:00 PM

William Pellan	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Heidi Clawson	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
James Koford	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
George Smith Jr.	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
John Twomey	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO

## X. Adjournment

# EXHIBIT 1



# LONG LAKE RANCH FIELD OPERATIONS & DISTRICT MANAGER REPORT

## Aquatics



**Pond and Lake Management:** GHS's management of the algae and invasive vegetation through mechanical and chemical application is providing a well-balanced waterway system that will continue to offer a healthy habitat for the wildlife as well as a pleasing backdrop for the residents.







# LONG LAKE RANCH FIELD OPERATIONS & DISTRICT MANAGER REPORT



**Pond 10 & 30:** The Hydrilla is clearing up nicely.

## Landscape & Irrigation Maintenance



**Annuals:** The Fall rotation is healthy and flourishing throughout the community. The beds were cleared and amended before the installation which should provide for less weed infestations.







# LONG LAKE RANCH FIELD OPERATIONS & DISTRICT MANAGER REPORT

## **Mowing:**

The overall appearance of the community is showcasing well with the weekly mowing. Very few signs of clumping on the straightaways and around the ponds. The color has also improved over the last month.







# LONG LAKE RANCH FIELD OPERATIONS & DISTRICT MANAGER REPORT

## **Hedges:**

The shaping and trimming of the Sweet Viburnum hedge lines and Walters Viburnum shrubs continues to improve throughout the community.

## **Anise Hedge:**

The hedge on the backside of the Tennis Courts is struggling to thrive. Irrigation may be the issue, or this is not the right spot for this type of plant, as it thrives in moist shady conditions. (Picture 4)







# LONG LAKE RANCH FIELD OPERATIONS & DISTRICT MANAGER REPORT



## **Bed Maintenance:**

Most of the beds are in great shape, however, the beds behind the Primrose mail kiosk require mechanical and chemical weed control and hard edging.







# LONG LAKE RANCH FIELD OPERATIONS & DISTRICT MANAGER REPORT



## Community Garden:

Right after the last meeting, volunteers added squash, lettuce and cauliflower.

## Observations & Recommendations



**Signage:** Observed additional signage at the entrance of Primrose.



Dead Pine tree on Sunalake Blvd.  
RedTree has scheduled the removal.







# LONG LAKE RANCH FIELD OPERATIONS & DISTRICT MANAGER REPORT



**Clubhouse:** Declining ornamental grasses. The irrigation crew were advised to check the system.



**Pavilion:** Cleaning of the sinks and concrete pad recommended.



**Footpath Retainer Wall:** Spray for weeds and clean the wall.



**Sound Barrier Wall – Peppergrass:** Trim the hedge away from the wall.





# LONG LAKE RANCH FIELD OPERATIONS & DISTRICT MANAGER REPORT

## District Manager Report

### **Tish:**

Tish, Heidi, RedTree – Finalize and submit proposals for each island/median, including Long Lake Ranch Blvd. – **Completed**

Tennis Court Access – Google Sheet Calendar – Work with Peter and Doug – **No change needed.**

Send Mainscape the irrigation code – **Completed**

Assess Weathervane Island endcap – **Completed**

Tish & RJ meet to review the mulch beds – **Completed**

Accounting Question: If the pool system is down and chemicals were not added, why are we invoiced for the extra chemicals when the system is brought on-line – **Heavy shocking and extra chemicals to bring the chemicals in compliance is above the standard day-to-day cleaning and pool maintenance.**

Vanguard Cleaning: Schedule a deep cleaning of the restrooms – **In progress**

Schedule an Energy Audit – **In progress**

Contact George Smith with date of Audit – **Filed on October 10<sup>th</sup>**

Duke Energy Taxes: Review with Duke Energy for tax exemption – **In progress**

Secure additional repair proposals for the fountains – **In progress**

### **Doug:**

Windscreens to be rolled down – **To be completed after the chance of heavy winds.**

Assess the A/C filters & replace – **Completed**

Men's restroom fan is making noise – Assess – **Completed**

Purchase a cover for the Pickleball equipment – **In progress**

Remove Pit Bull fliers – **In progress**

### **GHS/Chuck:**

Address the Brazilian Pepper trees – **Adding to the schedule**

### **RedTree:**

Pete to provide a sample of the Chocolate/Dark Brown mulch – **Completed – The mulch sample was dropped off at the clubhouse.**

Pete to provide mow dates to Tish for J. Koford – **In progress**

Tish & RJ meet to review the mulch beds – **Completed**

RedTree supply the mulch proposal – **Completed**



## EXHIBIT 2





*The New Standard in Landscape Maintenance*

**1.888.RED.TREE**

www.redtreelandscape.com

5532 Auld Lane, Holiday FL 34690

**October 30, 2022**

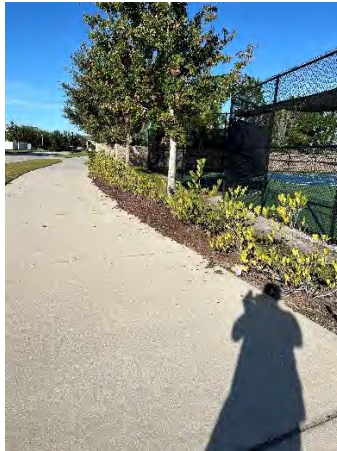
**Landscape Enhancement Proposal**

**for**

**Long Lake Ranch CDD**

**Tennis Court Street Side Hedge**

This is not the right location for the current Anise, I suggest replacing with Podocarpus which is thriving in surrounding locations.



- Rip out existing plant material
- Incorporate 4 yards Organic Soil
- Install 60 Podocarpus 3gal
- Install 5 yards Hardwood Mulch
- Includes all labor, materials, hauling & dump fees

**\$3,750.00**

Proposal submitted by Kevin Smith – Senior Landscape Designer  
[ksmith@redtreelandscape.com](mailto:ksmith@redtreelandscape.com) / Cell phone: (727) 426.3679



*The New Standard in Landscape Maintenance*

**1.888.RED.TREE**

www.redtreelandscape.com

5532 Auld Lane, Holiday FL 34690

**October 30, 2022**

**Landscape Enhancement Proposal**

**for**

**Long Lake Ranch CDD**

**Weather Vane Island Renovation**

Burford Hollies are in heavy decline suggest replacing with Firebush



- Rip out existing declining Burford Holly
- Install 2 yard organic soil
- Install 45 Firebush 3 gal
- Install 4 yards Hardwood Mulch
- Includes all labor, materials, hauling & dump fees

**\$2,850.00**

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Authorized By:

Date:

Proposal submitted by Kevin Smith – Senior Landscape Designer  
[ksmith@redtreelandscape.com](mailto:ksmith@redtreelandscape.com) / Cell phone: (727) 426.3679



*The New Standard in Landscape Maintenance*

**1.888.RED.TREE**

www.redtreelandscapeystems.com

5532 Auld Lane, Holiday FL 34690

**Landscape Enhancement Proposal  
for**

**Longlake Ranch CDD**

10/30/2022

**Proposal Summary**

End Caps @ Traffic Circle \$10,952.00  
Serenoa Dr. Islands Renovation \$18,851.50  
Serenoa Dr. & Nightshade Dr. End Cap \$1,736.00  
Bittern Island \$1,502.00  
Foxtail Entrance \$9,200.00

**Total:\$42,241.50**

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

**End Caps @ Traffic Circle**

Circle end cap design will be followed at Serenoa Dr.... The design was originally done for a smaller island so quantities may differ from design ...These are located at the end of Serenoa Dr., Nature View Dr. & Long Lake Ranch Blvd.

**Long Lake Ranch Blvd. Traffic Circle End Cap**

<u>Qty</u>	<u>Description</u>	<u>Size/Unit</u>	<u>Unit Cost</u>	<u>Total</u>
125	Blue Daze	1gal	12.00	1,500.00
2	Coontie Palm	3gal	36.00	72.00
2	Organic Soil & prep	yards	175.00	350.00
3	Hardwood Mulch	yards	75.00	225.00
1	Rip Out	all	750.00	750.00

**Total Landscape:**

**\$2,897.00**

Signed: \_\_\_\_\_ Date: \_\_\_\_\_





**Nature View Dr. Traffic Circle End Cap**

<u>Qty</u>	<u>Description</u>	<u>Size/Unit</u>	<u>Unit Cost</u>	<u>Total</u>
125	Blue Daze	1gal	12.00	1,500.00
2	Coontie Palm	3gal	36.00	72.00
2	Organic Soil & prep	yards	175.00	350.00
3	Hardwood Mulch	yards	75.00	225.00
1	Rip Out	all	750.00	750.00
<b>Total Landscape:</b>				<b><u>\$2,897.00</u></b>

Signed: \_\_\_\_\_ Date: \_\_\_\_\_



# Serenoa Dr. Traffic Circle End Cap

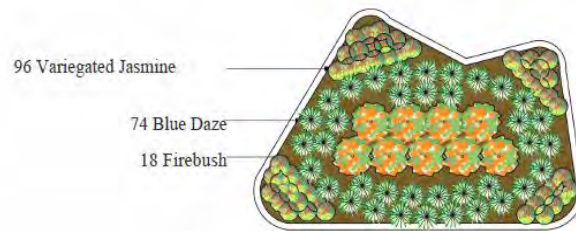
<u>Qty</u>	<u>Description</u>	<u>Size/Unit</u>	<u>Unit Cost</u>	<u>Total</u>
74	Blue Daze	1gal	12.00	888.00
18	Firebush	3gal	26.00	468.00
96	Variegated Jasmine	1gal	12.00	1,152.00
4	Organic Soil & prep	yards	175.00	700.00
6	Hardwood Mulch	yards	75.00	450.00
1	Rip Out	all	1500.00	1,500.00

**Total Landscape:**

**\$5,158.00**

Signed: \_\_\_\_\_

Date: \_\_\_\_\_



Asian-jasmine-Summer-Sunset-6



VAREGATA LILYTURF



FIRECRACKER BUSH



### Serenoa Dr. Islands Renovation

End cap design will be followed at end caps of both islands... **The North end cap** has Purple Fountain Grass that will remain and end cap design will be installed, dead Jasmine that runs the length of the island will be removed & Bahia Sod will be installed on both sides leaving a 5' wide bed for existing Ligustrums & Palms that will have Variegated Jasmine & Mulch installed... **The South end cap** has Juniper that will remain and strip of sod installed to match north island and end cap design will be installed... There are 2 Magnolias that are declining and will be removed and replaced with Ligustrum trees to match north island... Declining & missing Burford Holly & Juniper will be replaced.



<u>Qty</u>	<u>Description</u>	<u>Size/Unit</u>	<u>Unit Cost</u>	<u>Total</u>
<b>North Island</b>				
11	Firebush	3gal	26.00	286.00
10	Organic Soil & Prep	yards	175.00	1,750.00
1	Rip out Jasmine for sod installation	all	750.00	750.00
1750	Bahia Sod	sq ft	1.75	3,062.50
10	Hardwood Mulch	yards	75.00	750.00
1	Retrofit irrigation	all	1250.00	1,250.00
500	Variegated Jasmine	all	12.00	6,000.00
<b>Total North Island:</b>				<b>\$13,848.50</b>
<b>South Island</b>				
11	Firebush	3gal	26.00	286.00
40	Parson Juniper	3gal	26.00	1,040.00
27	Burford Holly	3gal	26.00	702.00
2	Ligustrum	30gal	475.00	950.00
2	Remove declining Magnolia	all	550.00	1,100.00
100	Bahia Sod	sq ft	1.75	175.00
10	Hardwood Mulch	yards	75.00	750.00
<b>Total South Island:</b>				<b>5,003.00</b>

Signed: \_\_\_\_\_

Date: \_\_\_\_\_



**Serenoa Dr. & Nightshade Dr. Entrance Island End Cap Renovation**

Island end cap will follow existing end cap design at Roseate Dr. end cap including rock border.

<u>Qty</u>	<u>Description</u>	<u>Size/Unit</u>	<u>Unit Cost</u>	<u>Total</u>
11	Firebush	3gal	26.00	286.00
1	River Rock	ton	425.00	425.00
1	Organic Soil & Prep	yards	175.00	175.00
2	Hardwood Mulch	bales	75.00	150.00
75	Seasonal Color	all	2.00	150.00
1	Rip out & Haul Away	all	550.00	550.00
<b>Total Landscape:</b>				<b><u><u>\$1,736.00</u></u></b>

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

**Bittern Island Renovation**

This includes replacing any declining, dead or missing Burford Holly throughout the island...Island end cap will follow existing end cap design at Roseate Dr. end cap including rock border.



<u>Qty</u>	<u>Description</u>	<u>Size/Unit</u>	<u>Unit Cost</u>	<u>Total</u>
24	Burford Holly	3gal	26.00	624.00
1	River Rock	ton	425.00	425.00
3	Firebush	3gal	26.00	78.00
5	Hardwood Mulch	yards	75.00	375.00
<b>Total Landscape:</b>				<b><u><u>\$1,502.00</u></u></b>

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

## Foxtail Entrance

Variegated Jasmine is listed on proposal, but it is still my suggestion to install Variegated Liriope as originally on landscape design attached.

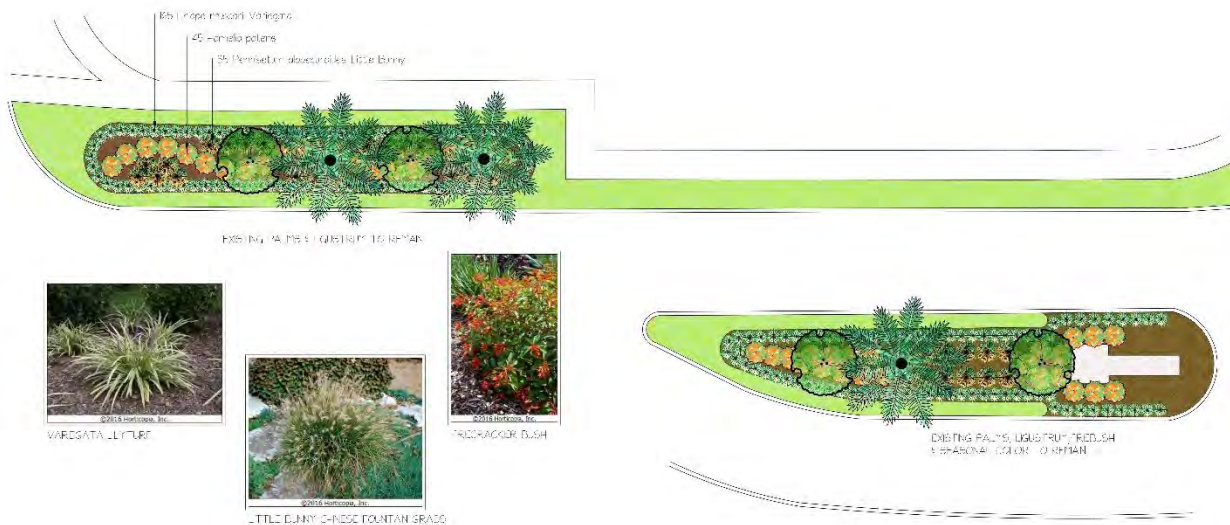
<u>Qty</u>	<u>Description</u>	<u>Size/Unit</u>	<u>Unit Cost</u>	<u>Total</u>
45	Firebush	3gal	26.00	1,170.00
165	Variegated Jasmine	1gal	12.00	1,980.00
75	Blue Daze	1gal	12.00	900.00
250	Bahia Sod	sq. ft.	2.00	500.00
10	Organic Soil & prep	yards	175.00	1,750.00
10	Hardwood Mulch	yards	75.00	750.00
1	Rip out existing foundation plants (Palms, Ligustrum & Firebush to remain)	all	2150.00	2,150.00

Total Landscape:

**\$9,200.00**

Signed: \_\_\_\_\_

Date: \_\_\_\_\_



Qty	Material Name
165	Variegated Liriope
45	Firebush
75	Blue Daze
250	Bahia Sod
10	Organic Soil & prep
10	Hardwood Mulch
1	Rip out existing foundation plants (Palms, Ligustrum & Firebush to remain)

<p>LONGLAKE RANCH CDD FOX TAIL ENTRANCE</p>			
client:	date:	revision:	
scale:	1"=10'	6/24/2022	
drawn by:	checked by:	drawing #:	
K.S.		1/1	

Proposal submitted by Kevin Smith – Senior Landscape Designer  
[ksmith@redtreelandscape.systems](mailto:ksmith@redtreelandscape.systems) / Cell phone: (727) 426.3679

## EXHIBIT 3



GHS Environmental  
PO Box 55802  
St. Petersburg, FL 33732-5802  
727-432-2820

Project: Long Lake Ranch  
No. of Ponds: 26 (See Map On File)

Actions Required At Time of Inspection  
G = Treated Grasses/Herbaceous Species (ie. torpedo grass, cattails, alligatorweed, primrose, pennywort, etc.)  
A = Treated Algae (ie. filamentous, planktonic, blue-green, etc.)  
F = Treated Floating Species (ie. Hyacinth, water lettuce, Cuban marsh grass, duckweed, water fern, water spangles, etc.)  
S = Treated Submerged Vegetation (ie hydrilla, spikerush, chara, coontail, bladderwort)  
L = Treated Lilies (ie fragrant waterlily, spatterdock)  
T = Trash/debris removed  
\* = See Note

Service Date	Big Lake		Borrow Expansion		Borrow Lake		FPM 4	FPM 5	FPM 6	FPM 7	FPM 7A	FPM 9	FPM 10	FPM 11 North	FPM 11 South	FPM 12	Pond 10	Pond 100	Pond 10A	Pond 110	Pond 20	Pond 30	Pond 40	Pond 50A	Pond 50B	Pond 60	Pond 70	Pond 80	Pond 90	Field Notes	
12/29/2021																														Prepared and submitted Proposal #s 21-238, 21-239 and 21-240 requested by the CDD for the January 2022 meeting.	
1/6/2022																														Attended CDD meeting to discuss and answer questions regarding the three proposals (#21-238, 21-239 and 21-240) requested in December 2021.	
1/7/2022																														Revised and submitted Proposal #21-238R1 per the CDD's request at the 1/6/22 CDD meeting.	
1/14/2022	G	T	T	T	T								T	T			T		T				T	T	T	T		T		Backpack treatments of aquatic grasses in the littoral zone around the Big Lake. Measured control structures of Pond 10 and 30 for construction of carp barriers.	
1/31/2022	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T	Trash pickup on all ponds.
2/10/2022	T		Notes								G																			No further erosion observed at Borrow Pit PVC stakes.	
2/16/2022	T										T					T		T		T	T						T	T		Pond 30 - less trash removed since holidays.	
2/17/2022											A, S																		S		
2/22/2022	G																		G	G										Grass treatment in littoral zones of Big Lake and west side of Ponds 20 and 30.	
3/4/2022	T	T	T	T	T								T	T	T				T			T	T	T	T	T					
3/14/2022							T	T	T	T	T	T				T	T	T		T	T		T	T	T	T		T			
3/18/2022																															
3/21/2022																															
3/23/2022																															
3/24/2022																															
3/29/2022																															
4/8/2022	T	T	T	T	T	T							T	T	T				T				T	T	T	T	T		T		
4/12/2022																															
4/21/2022																															
4/27/2022																															
4/29/2022		T	T										T	T	T		G, T		T				G, T			T					
5/4/2022	T	G						T	T	T	T					G	G			G	T	T						T			
5/5/2022																															
5/11/2022																G, T		G, T											G, T		
5/26/2022	G																														
6/3/2022	G																														
6/10/2022	T						T	T	T	T	T							T													
6/15/2022	G															*					*										
6/20/2022	S						G, S	G	G	G	G, L	G												G					S		
6/30/2022																														G	
7/1/2022						G																	G								
7/18/2022	T				T	T										T					T	T		T	T		T				
7/27/2022		T	T								T	T	T	T	T		T	T	T			T	T	T	T			T			
8/4/2022	G															S				G											
8/5/2022	*																														
8/11/2022							A, T	A	A											G, T											
8/17/2022	G	T	T				*					T	T	G, T	G, T		G, T						T*	T	T	T*					
8/18/2022 *																															
8/24/2022	G														*						*										
9/1/2022					T	T	T	T	T	T	L, T	T				T		T		T	T		T	T			T	T			
9/8/2022		T	T											T	T	T		T					T			T			T		
9/21/2022	T															*					*										
9/27/2022																															
10/6/2022		T	T											T	T	T	T		T												
10/11/2022	T						T	T	T	T	T							T										T	T		
10/19/2022					T	T																		T	T		T				
10/26/2022	*												T			*				T	T*	T			T						



## EXHIBIT 4

# Long Lake Ranch CDD

## Amenity Manager's Report

*Date of report: 10/27/2022*

*Submitted by: Doug Ruhlig*

### **Clubhouse & Amenities**

- All badge system components have been installed and are working.
- All residents have been transferred into the new system. I am solving any glitches that occur as they are brought to my attention.
- The camera system project has begun and is almost completed.
- Storm cleanup was completed
- Modifications made to tennis courts to prevent non-resident use
- New office computer to hopefully ordered and installed in November

## EXHIBIT 5

1 **MINUTES OF MEETING**

2 **LONG LAKE RANCH**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Long Lake Ranch Community  
5 Development District was held on Thursday, October 6, 2022 at 6:07 p.m. at the Long Lake Amenity  
6 Center, 19037 Long Lake Ranch Blvd., Lutz, Florida 33558.

7 **FIRST ORDER OF BUSINESS – Call to Order/Roll Call**

8 Ms. Dobson called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10 Bill Pellán	Board Supervisor, Chairman
11 John Twomey	Board Supervisor, Assistant Secretary
12 Jim Koford ( <i>via phone</i> )	Board Supervisor, Assistant Secretary
13 George Smith	Board Supervisor, Assistant Secretary

14 Also present were:

15 Tish Dobson	District Manager, DPFPG Management & Consulting
16 Brent Henman	Field Operations, DPFPG Management & Consulting
17 Sarah Sandy ( <i>via phone</i> )	District Counsel, Kutak Rock LLP
18 Pete Lucadano	RedTree Landscaping
19 Robert Johnson	RedTree Landscaping

20 *The following is a summary of the discussions and actions taken at the October 6, 2022 Long Lake Ranch*  
21 *CDD Board of Supervisors Regular Meeting.*

22 **SECOND ORDER OF BUSINESS – Audience Comments – (limited to 3 minutes per individual for**  
23 **agenda items)**

24 Prior to opening the floor to audience comments, Mr. Pellán led all present in reciting the Pledge  
25 of Allegiance.

26 Audience members from a local high school asked about volunteer hours, gardening tools, and  
27 planting rules for the community garden. Ms. Dobson stated that gardening tools were kept in  
28 storage at the clubhouse but volunteers were welcome to use and return the tools with prior notice.  
29 Ms. Dobson additionally stated that volunteers were welcome to add to the garden, and added that  
30 staff members could fill out service hour sheets for students.

31 (*Mr. Koford joined the meeting in person at 6:12 p.m.*)

32 A resident expressed concerns about chemical treatments from landscapers, suggesting that their  
33 implementation may be harming his pet dog. The Board and Mr. Lucadano discussed potential  
34 alternative treatments to Roundup spray near the fences, and Mr. Lucadano clarified that the sprays  
35 by the fence line were not standard procedure, and that he would discuss this with staff.

36 A resident inquired about hosting classes at the sports courts, and discussion ensued with District  
37 Counsel regarding agreements and scheduling. Ms. Dobson suggested that a conference call with  
38 District Counsel and staff could be coordinated to review licensing and scheduling language, to be  
39 ratified at the next meeting.

40 **THIRD ORDER OF BUSINESS – Staff Reports**

41 A. Landscaping & Irrigation

42 1. Exhibit 1: Presentation of August Field Inspection Report



Mr. Henman noted that a revised proposal for monuments lighting had been received prior to the meeting, and Ms. Dobson stated that this had been included under Exhibit 8.

Ms. Dobson gave an overview of the report, and in response to reports of dead plants, stated that she could assess the Weathervane island endcap.

2. Exhibit 2: Consideration of RedTree Proposals

Prior to consideration of each of the proposals, the Board and staff discussed some concerns with proposed tree installations on the Long Lake Ranch Boulevard median, with Mr. Twomey noting that it was already a location prone to accidents. Discussion ensued regarding median enhancements and budgeting with other capital improvements that were planned. Additional comments were made regarding mulching in the community, as well as irrigation needs. Ms. Dobson was directed to send the irrigation code to Mainscape.

a. Landscape Renovation Proposals

- End Caps at Traffic Circle - \$10,316.00
- Serenoa Dr. & Bittern Dr. Islands – North Island - \$7,468.50
- Serenoa Dr. & Bittern Dr. Islands – South Island - \$4,803.00
- Serenoa Dr. Entrance - \$6,452.00
- Bittern Island - \$1,469.00
- Foxtail entrance - \$9,210.00

Following discussion of median landscaping needs, the Board opted to defer on these proposals and requested for them to be resubmitted for consideration at the November meeting.

b. Fall 2022 Annuals - \$7,272.00

Ms. Dobson stated that this proposal had been received the day before the meeting and included on the revised agenda package.

On a MOTION by Mr. Pellan, SECONDED by Mr. Twomey, WITH ALL IN FAVOR, the Board approved the RedTree Fall 2022 Annuals proposal, in the amount of \$7,272.00, for the Long Lake Ranch Community Development District.

c. Sod Replacement - \$2,700.00

The Board opted to table this item, to be resubmitted in February for a March 2023 installation.

Mr. Lucadano fielded questions from the Board regarding the mowing schedule, and was requested to provide mow dates to the District Manager. The Board additionally discussed the landscaping meeting, and details about mulch conditions. Ms. Dobson stated that she could review the mulch beds with Mr. Johnson during a site visit, and RedTree indicated that they could supply a mulch proposal and sample.

B. Aquatic Services

1. Exhibit 3: Presentation of Aquatics Treatment Report

Ms. Dobson provided an overview of the report, noting good conditions with ponds that had been stocked with carp. Ms. Dobson noted that there were scattered areas with

Brazilian Pepper trees which would need to be addressed in a targeted manner. Ms. Dobson and Mr. Twomey additionally noted that Mr. Burnite had agreed to clean out some invasive vegetation in the mitigation area free of charge.

C. District Engineer

The District Engineer was not present. Ms. Dobson stated that Mr. Chang had not received a return call from Pasco County regarding the streetlights. Ms. Dobson and the Board additionally discussed the equipment shed project, with Ms. Dobson explaining that Mr. Chang's part of the work had been completed, barring Pasco County potentially requesting a final sign-off.

D. District Counsel

Ms. Sandy discussed her findings regarding the fence lines and gates, as well as mowing and streetlights along Sunlake Boulevard. Ms. Sandy and the Board discussed a resident's request to replace property pins that he claims were removed in February 2015 as part of his request to have the fence removed behind their property, with Ms. Sandy noting that neither she, Ms. Dobson, or the resident had not been able to find any concrete evidence that the District had paid for or performed the work in 2015. The Board provided direction to staff to not pursue the request further.

E. Clubhouse Manager

1. Exhibit 4: Presentation of Clubhouse Manager Report

Ms. Dobson stated that the Clubhouse Manager had been working to get the new security system running and transferred over, and that cards were continuing to be reconfigured. The Board requested for the clubhouse staff to roll down the sports court windscreens, and look into unusual noises coming from the men's restroom fan blades.

F. District Manager

Ms. Dobson provided an overview of her report, noting that site visits were being conducted with vendors for fencing proposals, and that she had requested options for different chain link heights. Ms. Dobson noted that she had reviewed the landscaping by the monuments and islands with Ms. Clawson, and planned on reviewing landscape lighting with her in the future. The Board and Ms. Dobson discussed footpath drainage issue, with suggestions being made for French drain solutions. Ms. Dobson stated that she had followed up with chemical charges and had found that the CDD had only been charged for extra services during a storm, and comments were made by Supervisors questioning extra chemical invoices for when the pool system was down. Additional updates were provided on restroom conditions, and Ms. Dobson stated that she had requested for a quote on deep cleaning and sanitizing all of the restrooms.

**FOURTH ORDER OF BUSINESS – Consent Agenda**

A. Exhibit 5: Consideration of Minutes of the Board of Supervisors' Meetings Held on September 1, 2022

B. Exhibit 6: Consideration of Unaudited August 2022 Financial Statements

Ms. Dobson noted the auditing company's explanation for the delays on the audited financials for the District.

C. Exhibit 7: Consideration of Operation and Maintenance Expenditures for August 2022

The Board expressed some concerns with costs associated with Duke Energy, particularly with regards to taxes which the District should be exempt from. Ms. Dobson advised as to rate increases, and noted that the CDD could proceed to have an energy audit performed for free to determine

whether any discrepancies existed. The Board expressed support for moving forward with this, with Mr. Smith stating that he could look into scheduling.

On a MOTION by Mr. Pellan, SECONDED by Mr. Smith, WITH ALL IN FAVOR, the Board approved the ratification of all items of the Consent Agenda for the Long Lake Ranch Community Development District.

#### **FIFTH ORDER OF BUSINESS – Business Items**

##### **A. Exhibit 8: Consideration of Florida Field Services Holiday Lighting Proposal - \$4,450.00**

Mr. Henman explained that a revised proposal in the amount of \$8,900.00 with a broader scope had been received prior to the meeting. The Board requested for holiday lighting on the clubhouses and monuments, and only wreaths along State Road 54.

On a MOTION by Mr. Smith, SECONDED by Mr. Twomey, WITH ALL IN FAVOR, the Board approved for Florida Field Services to install holiday lighting on the clubhouses and monuments, and wreaths along SR 54, in the amount of \$8,000.00, for the Long Lake Ranch Community Development District.

Following the motion, Mr. Henman noted that he had been in talks with a vendor regarding permanent configurable lighting, and suggested that this could be a project for the District to move forward with over the next couple of years.

##### **B. Exhibit 9: Consideration of The Lake Doctors Proposals**

1. LED Light Repair - \$7,070.50

2. Fountain Repair - \$18,106.75

Ms. Dobson stated that she had contacted another vendor for a second opinion on the repairs. This item was tabled, pending a second opinion and additional competing proposals.

##### **C. Exhibit 10: Consideration of Florida Coast Equipment Utility Vehicle Proposals**

1. Option 1 - \$12,884.48

2. Option 2 - \$18,069.48

This item was tabled, to be resubmitted for consideration around April/May 2023.

#### **SIXTH ORDER OF BUSINESS – Supervisors Requests**

Mr. Koford noted that he had received multiple requests for covers for the pickleball equipment.

Mr. Smith made comments in favor of potentially looking into utilizing some of the \$190,000 in the reserve fund for various District needs of greater priority. Discussion ensued regarding the reserve study schedule, particularly for the pool fence and surface.

#### **SEVENTH ORDER OF BUSINESS – Audience Comments – New Business**

There being none, the next item followed.

#### **EIGHTH ORDER OF BUSINESS – Next Meeting Quorum Check: November 3rd, 6:00 PM**

Mr. Pellan, Mr. Twomey, and Mr. Smith stated that they would be in attendance at the next meeting, scheduled for November 3<sup>rd</sup> at 6:00 p.m., which would constitute a quorum. Mr. Koford indicated that he would be in attendance but would be arriving after the scheduled meeting time of 6:00 p.m.

Ms. Dobson stated that she would contact Ms. Clawson for her anticipated attendance status.

#### **NINTH ORDER OF BUSINESS – Adjournment**



Ms. Dobson asked for final questions, comments, or corrections before requesting a motion to adjourn the meeting. There being none, Mr. Pellán made a motion to adjourn the meeting.

On a MOTION by Mr. Pellán, SECONDED by Mr. Twomey, WITH ALL IN FAVOR, the Board adjourned the meeting at 9:41 p.m. for the Long Lake Ranch Community Development District.

*\*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.*

**Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on November 3, 2022.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

**Title:**   ☐ **Secretary**   ☐ **Assistant Secretary**

**Title:**   ☐ **Chairman**   ☐ **Vice Chairman**

## EXHIBIT 6

# Long Lake Ranch Community Development District

Financial Statements  
(Unaudited)

Preliminary

Period Ending  
September 30, 2022



**Long Lake Ranch CDD**  
**Balance Sheet**  
**September 30, 2022**

	<b>General Fund</b>	<b>Reserve Fund</b>	<b>Debt Service 2014</b>	<b>Debt Service 2015</b>	<b>Debt Service 2016</b>	<b>TOTAL</b>
1 <b><u>ASSETS:</u></b>						
2 CASH	\$ 359,517	\$ 906,832	\$ -	\$ -	\$ -	\$ 1,266,350
3 CASH - DEBIT CARD	9	-	-	-	-	9
4 INVESTMENTS:						-
5 MONEY MARKET ACCOUNT - BU	95,544	-	-	-	-	95,544
6 TRUST - REVENUE ACCT	-	-	185,572	111,746	75,624	372,941
7 TRUST - RESERVE ACCT	-	-	318,994	117,969	96,531	533,494
8 TRUST - PREPAYMENT	-	-	281	-	16,626	16,907
9 ACCOUNTS RECEIVABLE	-	-	-	-	-	-
10 ASSESSMENTS RECEIVABLE - ON ROLL	-	-	-	-	-	-
11 DUE FROM OTHER FUNDS	-	-	-	-	-	-
12 PREPAID EXPENSES	2,891	-	-	-	-	2,891
13 DEPOSITS	42,903	-	-	-	-	42,903
14 <b>TOTAL ASSETS</b>	<b>\$ 500,864</b>	<b>\$ 906,832</b>	<b>\$ 504,847</b>	<b>\$ 229,714</b>	<b>\$ 188,781</b>	<b>\$ 2,331,039</b>
15 <b><u>LIABILITIES:</u></b>						
16 ACCOUNTS PAYABLE	\$ 25,122	\$ -	\$ -	\$ -	\$ -	\$ 25,122
17 SALES TAX	3	-	-	-	-	3
18 ACCRUED EXPENSES	-	-	-	-	-	-
19 DEFERRED REVENUE - ON-ROLL	-	-	-	-	-	-
20 DUE TO OTHER FUNDS	-	-	-	-	-	-
21 <b>TOTAL LIABILITIES</b>	<b>25,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,125</b>
22 <b><u>FUND BALANCE:</u></b>						
23 COMMITTED						-
24 NONSPENDABLE DEPOSITS	45,794	-	-	-	-	45,794
25 ASSIGNED: 2 MONTH OPERATING CAPITAL	201,740	-	-	-	-	201,740
26 RESTRICTED	-	-	-	-	-	-
27 UNASSIGNED	228,205	906,832	504,847	229,714	188,781.40	2,058,380
28 <b>TOTAL FUND BALANCE</b>	<b>475,739</b>	<b>906,832</b>	<b>504,847</b>	<b>229,714</b>	<b>188,781</b>	<b>2,305,914</b>
29 <b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 500,864</b>	<b>\$ 906,832</b>	<b>\$ 504,847</b>	<b>\$ 229,714</b>	<b>\$ 188,781</b>	<b>\$ 2,331,039</b>

**Long Lake Ranch CDD**  
**General Fund**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through September 30, 2022**

	<b>FY2022 Amended Budget</b>	<b>FY2022 Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>	<b>% Actual YTD / FY Budget</b>
<b>1 REVENUE</b>				
<b>2 ASSESSMENTS LEVIED:</b>				
3 ASSESSMENTS LEVIED (NET ON-ROLL):	\$ 1,282,844	\$ 1,282,844	\$ -	100%
<b>4 ADDITIONAL REVENUE:</b>				
5 TENNIS	-	-	-	
6 ROOM RENTALS	-	-	-	
7 INTEREST	260	260	-	
8 MISC. REVENUE	49,095	44,095	(5,000)	
9 FUND BALANCE FORWARD (removed)	-	-	-	
<b>10 TOTAL REVENUE</b>	<b>1,332,200</b>	<b>1,327,200</b>	<b>(5,000)</b>	<b>100%</b>
<b>11 EXPENDITURES</b>				
<b>12 FINANCIAL &amp; ADMINISTRATIVE:</b>				
13 BOARD OF SUPERVISORS SALARIES	9,800	9,800	-	100%
14 SUPERVISORS - WORKSHOPS	-	-	-	
15 PAYROLL TAXES (BOS STAFF)	750	750	-	100%
16 PAYROLL SERVICE FEES	678	678	-	100%
17 MANAGEMENT CONSULTING SERVICES	18,530	18,448	(82)	100%
18 ADMINISTRATIVE SERVICES	3,962	3,962	-	100%
19 FINANCIAL & REVENUE COLLECTIONS	3,850	3,667	(183)	95%
20 ACCOUNTING SERVICES	17,500	17,500	-	100%
21 MEETING OVERCHARGES	648	648	-	100%
22 DISTRICT COUNSEL	50,552	50,552	-	100%
23 DISTRICT ENGINEER	17,000	13,521	(3,479)	80%
24 BANK FEES	150	-	(150)	0%
25 AUDITING	6,000	-	(6,000)	0%
26 REGULATORY AND PERMIT FEES	175	175	-	100%
27 TAX COLLECTOR / PROPERTY APPRAISER	676	676	-	100%
28 LEGAL ADVERTISEMENTS	1,500	807	(693)	54%
29 TECHNOLOGY SERVICES & WEBSITE ADMIN	2,164	2,164	-	100%
<b>30 TOTAL FINANCIAL &amp; ADMINISTRATIVE</b>	<b>133,934</b>	<b>123,347</b>	<b>(10,587)</b>	<b>92%</b>

**Long Lake Ranch CDD**  
**General Fund**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through September 30, 2022**

	<b>FY2022 Amended Budget</b>	<b>FY2022 Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>	<b>% Actual YTD / FY Budget</b>
<b>31 INSURANCE:</b>				
32 GENERAL LIABILITY INSURANCE	-	-	-	
33 PROPERTY INSURANCE	18,865	18,865	-	100%
<b>34 TOTAL INSURANCE</b>	<b>18,865</b>	<b>18,865</b>	<b>-</b>	<b>100%</b>
<b>35 DEBT SERVICE ADMINISTRATION:</b>				
36 DISCLOSURE REPORT	2,000	-	(2,000)	0%
37 ARBITRAGE REBATE	1,150	1,150	-	100%
38 TRUSTEE FEES	15,701	15,701	-	100%
<b>39 TOTAL DEBT SERVICE ADMINISTRATION</b>	<b>18,851</b>	<b>16,851</b>	<b>(2,000)</b>	<b>89%</b>
<b>40 UTILITIES:</b>				
41 UTILITIES - ELECTRICITY	77,939	77,939	-	100%
42 UTILITIES - STREETLIGHTS	130,000	116,218	(13,782)	89%
43 UTILITIES - WATER/SEWER	11,505	9,529	(1,976)	83%
44 UTILITIES - SOLID WASTE REMOVAL	1,716	1,211	(505)	71%
<b>45 TOTAL UTILITIES</b>	<b>221,160</b>	<b>204,898</b>	<b>(16,262)</b>	<b>93%</b>
<b>46 SECURITY:</b>				
47 SECURITY MONITORING SERVICES	3,000	2,349	(652)	78%
48 SECURITY MISCELLANEOUS EXPENSE (EQUIPMENT)	6,500	5,165	(1,335)	79%
<b>49 TOTAL SECURITY</b>	<b>9,500</b>	<b>7,514</b>	<b>(1,987)</b>	<b>79%</b>

**Long Lake Ranch CDD**  
**General Fund**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through September 30, 2022**

	<b>FY2022 Amended Budget</b>	<b>FY2022 Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>	<b>% Actual YTD / FY Budget</b>
<b>50 PHYSICAL ENVIRONMENT:</b>				
51 FIELD SERVICES	5,000	5,000	-	100%
52 FOUNTAIN SERVICE REPAIRS & MAINTENANCE	2,500	600	(1,900)	24%
53 AQUATIC MAINTENANCE	29,520	28,366	(1,154)	96%
54 MITIGATION AREA MONITORING & MAINTENANCE	3,100	650	(2,450)	21%
55 AQUATIC PLANT REPLACEMENT	2,500	1,950	(550)	78%
56 STORMWATER SYSTEM MAINTENANCE	500	-	(500)	0%
57 MIDGE FLY TREATMENTS	-	-	-	
58 FISH STOCKING	11,100	1,445	(9,655)	13%
59 LAKE & POND MAINTENANCE	2,000	-	(2,000)	0%
60 ENTRY & WALLS MAINTENANCE	5,500	3,994	(1,506)	73%
61 LANDSCAPE MAINTENANCE - CONTRACT	183,982	176,825	(7,157)	96%
62 LANDSCAPE REPLACEMENT - MULCH	60,000	56,325	(3,675)	94%
63 LANDSCAPE REPLACEMENT - ANNUALS	24,000	22,180	(1,820)	92%
64 LANDSCAPE REPLACEMENT - PLANTS & SHRUBS	45,000	34,405	(10,595)	76%
65 FIRE ANT TREATMENT	1,500	-	(1,500)	0%
66 IRRIGATION REPAIRS & MAINTENANCE	6,000	11,528	5,528	192%
67 DECORATIVE LIGHT MAINTENANCE	9,050	8,900	(150)	98%
68 FIELD CONTINGENCY	-	-	-	
<b>69 TOTAL PHYSICAL ENVIRONMENT</b>	<b>391,252</b>	<b>352,168</b>	<b>(39,084)</b>	<b>90%</b>
<b>70 ROAD &amp; STREET FACILITIES</b>				
71 SIDEWALK REPAIR & MAINTENANCE	1,000	-	(1,000)	0%
72 ROADWAY REPAIR & MAINTENANCE	1,000	53	(947)	5%
73 STREET SIGN REPAIR & REPLACEMENT	8,600	8,600	-	100%
<b>74 TOTAL ROAD &amp; STREET FACILITIES</b>	<b>10,600</b>	<b>8,653</b>	<b>(1,947)</b>	<b>82%</b>



**Long Lake Ranch CDD**  
**General Fund**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through September 30, 2022**

	<b>FY2022 Amended Budget</b>	<b>FY2022 Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>	<b>% Actual YTD / FY Budget</b>
<b>75 PARKS AND RECREATION:</b>				
76 CLUBHOUSE MANAGEMENT	124,353	117,422	(6,931)	94%
77 POOL MAINTENANCE - CONTRACT	-	-	-	
78 DOG WASTE STATION SUPPLIES	-	-	-	
79 MAINTENANCE & REPAIR	21,000	18,147	(2,853)	86%
80 OFFICE SUPPLIES	500	1,407	907	281%
81 FURNITURE REPAIR/REPLACEMENT	1,500	1,827	327	122%
82 POOL REPAIRS	1,500	2,491	991	166%
83 POOL PERMITS	1,000	611	(389)	61%
84 COMMUNICATIONS (TELE, FAX, INTERNET )	8,090	3,233	(4,857)	40%
85 FACILITY A/C & HEATING MAINTENANCE & REPAIRS	2,000	-	(2,000)	0%
86 COMPUTER SUPPORT MAINTENANCE & REPAIR	1,000	-	(1,000)	0%
87 PLAYGROUND EQUIPMENT & MAINTENANCE	1,000	86	(914)	9%
88 ATHLETIC/PARK & COURT/FIELD REPAIRS	5,000	4,396	(604)	88%
89 PEST CONTROL	2,460	1,200	(1,260)	49%
90 CLUBHOUSE SUPPLIES	-	-	-	
<b>91 TOTAL PARKS AND RECREATION</b>	<b>169,403</b>	<b>150,818</b>	<b>(18,585)</b>	<b>89%</b>
<b>92 PROJECT BUDGET</b>				
93 PRESSURE WASHING	20,000	21,664	1,664	108%
94 CAPITAL OUTLAY	50,000	27,190	(22,810)	54%
<b>95 TOTAL PROJECT BUDGET</b>	<b>70,000</b>	<b>48,854</b>	<b>(21,146)</b>	<b>70%</b>
<b>96 TOTAL EXPENDITURES</b>	<b>1,043,565</b>	<b>931,968</b>	<b>(111,597)</b>	<b>89%</b>
<b>97 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>288,635</b>	<b>395,232</b>	<b>106,597</b>	

**Long Lake Ranch CDD**  
**General Fund**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through September 30, 2022**

	<b>FY2022 Amended Budget</b>	<b>FY2022 Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>	<b>% Actual YTD / FY Budget</b>
98 <b>OTHER FINANCING SOURCES &amp; USES</b>				
99   TRANSFER TO RESERVE	(231,580)	(231,580)	-	100%
100   TRANSFER TO DEBT SERVICE	(16,451)	(16,451)	-	
101 <b>TOTAL OTHER FINANCING RESOURCES &amp; USES</b>	<b>(248,031)</b>	<b>(248,031)</b>	<b>-</b>	<b>100%</b>
102 <b>NET CHANGE IN FUND BALANCE</b>	<b>40,603</b>	<b>147,200</b>	<b>106,597</b>	
103 <b>FUND BALANCE - BEGINNING - UNAUDITED</b>	328,539	328,539		
104   NET CHANGE IN FUND BALANCE	40,603	147,200		
105 <b>FUND BALANCE - ENDING - PROJECTED</b>	<b>369,142</b>	<b>475,739</b>		
106   COMMITTED				
107     NONSPENDABLE DEPOSITS	45,794	45,794		
108   ASSIGNED		-		
109     2-MONTH WORKING CAPITAL	201,740	201,740		
110   UNASSIGNED	121,608	228,205		
111 <b>TOTAL FUND BALANCE</b>	<b>\$ 369,142</b>	<b>\$ 475,739</b>		

# Long Lake Ranch CDD

## Reserve Fund

### Statement of Revenue, Expenses and Changes in Fund Balance For the Period From October 1, 2021 through September 30, 2022

	FY 2022 Amended Budget	FY 2022 Actual Year-to-Date	VARIANCE Favorable (Unfavorable)
<b>1 REVENUE</b>			
2 ASSESSMENT - ON ROLL	\$ -	\$ -	\$ -
3 PY ASSESSMENT - ON ROLL EXCESS REV	-	-	-
4 INTEREST REVENUE	-	-	-
5 MISC. REVENUE		5,000	5,000
<b>6 TOTAL REVENUE</b>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<b>7 EXPENDITURES</b>			
8 CAPITAL IMPROVEMENT PLAN (CIP)			
9 CONTINGENCY	-	-	-
<b>10 TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>11 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<b>12 OTHER FINANCING SOURCES &amp; USES</b>			
13 TRANSFER IN FROM GENERAL FUND	231,580	231,580	-
<b>14 TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<u>231,580</u>	<u>231,580</u>	<u>-</u>
<b>15 NET CHANGE IN FUND BALANCE</b>	<u>231,580</u>	<u>236,580</u>	<u>5,000</u>
<b>16 FUND BALANCE</b>			
17 FUND BALANCE - BEGINNING	670,252	670,252	-
18 NET CHANGE IN FUND BALANCE	231,580	236,580	5,000
<b>19 FUND BALANCE - ENDING</b>	<u>\$ 901,832</u>	<u>\$ 906,832</u>	<u>\$ 5,000</u>
<b>20 ANALYSIS OF FUND BALANCE</b>			
<b>21 COMMITTED</b>			
22 FUTURE CAPITAL IMPROVEMENTS	800,832	800,832	-
<b>23 ASSIGNED</b>			
24 WORKING CAPITAL	75,000	75,000	-
<b>25 UNASSIGNED</b>	26,000	31,000	5,000
<b>26 FUND BALANCE - ENDING</b>	<u>\$ 901,832</u>	<u>\$ 906,832</u>	<u>\$ 5,000</u>

**Long Lake Ranch CDD**  
**Debt Service Fund- Series 2014**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through September 30, 2022**

	<b>FY 2022 Adopted Budget</b>	<b>FY 2022 Actual Year-to-Date</b>	<b>VARIANCE Favorable (Unfavorable)</b>
<b>1 REVENUE</b>			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 319,275	\$ 319,269	\$ (6)
3 DISCOUNT (ASSESSMENTS)	-	-	-
4 INTEREST REVENUE	-	1,593	1,593
<b>5 TOTAL REVENUE</b>	<b>319,275</b>	<b>320,862</b>	<b>1,587</b>
<b>6 EXPENDITURES</b>			
7 INTEREST EXPENSE			
8 11/1/2021	-	118,153	(118,153)
9 5/1/2022	118,294	118,153	141
10 11/1/2022	115,903	-	115,903
11 PRINCIPAL RETIREMENT	85,000	85,000	-
12 COST OF ISSUANCE	-	-	-
<b>13 TOTAL EXPENDITURES</b>	<b>319,197</b>	<b>321,306</b>	<b>(2,109)</b>
<b>14 EXCESS OF REVENUE OVER (UNDER) EXP.</b>	<b>78</b>	<b>(444)</b>	<b>(522)</b>
<b>15 OTHER FINANCING SOURCES (USES)</b>			
16 BOND PROCEEDS	-	-	-
17 TRANSFER IN (OUT)	-	-	-
<b>18 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
19 FUND BALANCE - BEGINNING	505,291	505,291	-
<b>20 FUND BALANCE - ENDING</b>	<b>\$ 505,369</b>	<b>\$ 504,847</b>	<b>\$ (522)</b>



**Long Lake Ranch CDD**  
**Debt Service Fund- Series 2015**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through September 30, 2022**

	<b>FY 2022 Adopted Budget</b>	<b>FY 2022 Actual Year-to-Date</b>	<b>VARIANCE Favorable (Unfavorable)</b>
<b>1 REVENUE</b>			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 235,938	\$ 236,373	\$ 436
3 DISCOUNT (ASSESSMENTS)	-	-	-
4 INTEREST REVENUE	-	10	10
<b>5 TOTAL REVENUE</b>	<b>235,938</b>	<b>236,383</b>	<b>445</b>
<b>6 EXPENDITURES</b>			
7 INTEREST EXPENSE			
8 11/1/2021	-	89,769	(89,769)
9 5/1/2022	89,769	89,769	-
10 11/1/2022	88,119	-	88,119
11 PRINCIPAL RETIREMENT	55,000	55,000	-
12 COST OF ISSUANCE	-	-	-
<b>13 TOTAL EXPENDITURES</b>	<b>232,888</b>	<b>234,538</b>	<b>(1,650)</b>
<b>14 EXCESS OF REVENUE OVER (UNDER) EXP.</b>	<b>3,050</b>	<b>1,845</b>	<b>(1,205)</b>
<b>15 OTHER FINANCING SOURCES (USES)</b>			
16 BOND PROCEEDS	-	-	-
17 TRANSFER IN (OUT)	-	-	-
<b>18 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
19 FUND BALANCE - BEGINNING	227,869	227,869	-
<b>20 FUND BALANCE - ENDING</b>	<b>\$ 230,919</b>	<b>\$ 229,714</b>	<b>\$ (1,205)</b>

**Long Lake Ranch CDD**  
**Debt Service Fund- Series 2016**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through September 30, 2022**

	<b>FY 2022 Adopted Budget</b>	<b>FY 2022 Actual Year-to-Date</b>	<b>VARIANCE Favorable (Unfavorable)</b>
<b>1 REVENUE</b>			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 193,413	\$ 193,754	\$ 342
3 DISCOUNT (ASSESSMENTS)	-	-	-
4 PREPAYMENT REVENUE	-	16,451	16,451
5 INTEREST REVENUE	-	128	128
<b>6 TOTAL REVENUE</b>	<b>193,413</b>	<b>210,334</b>	<b>16,921</b>
<b>7 EXPENDITURES</b>			
8 INTEREST EXPENSE			
9 11/1/2021	-	64,734	(64,734)
10 5/1/2022	64,853	64,734	119
11 11/1/2022	63,553	-	63,553
12 PRINCIPAL RETIREMENT	65,000	65,000	-
13 COST OF ISSUANCE	-	-	-
<b>14 TOTAL EXPENDITURES</b>	<b>193,406</b>	<b>194,469</b>	<b>(1,063)</b>
<b>15 EXCESS OF REVENUE OVER (UNDER) EXP.</b>	<b>6</b>	<b>15,865</b>	<b>15,859</b>
<b>16 OTHER FINANCING SOURCES (USES)</b>			
17 BOND PROCEEDS	-	-	-
18 TRANSFER IN (OUT)	-	-	-
<b>19 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
20 FUND BALANCE - BEGINNING	172,916	172,916	-
<b>21 FUND BALANCE - ENDING</b>	<b>\$ 172,922</b>	<b>\$ 188,781</b>	<b>\$ 15,859</b>

## EXHIBIT 7

**Long Lake Ranch CDD**  
**Check Detail**  
**September 2022**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	90922...	09/09/2022	George Smith, Jr		1101000 · Cash- Op...		-184.70
Bill	202211	09/09/2022			1510000 · Board of ...	-184.70	184.70
TOTAL						-184.70	184.70
Bill Pmt -Check	90922...	09/09/2022	Heidi Clawson		1101000 · Cash- Op...		-184.70
Bill	20211	09/09/2022			1510000 · Board of ...	-184.70	184.70
TOTAL						-184.70	184.70
Bill Pmt -Check	90922...	09/09/2022	James Christopher...		1101000 · Cash- Op...		-184.70
Bill	202211	09/09/2022			1510000 · Board of ...	-184.70	184.70
TOTAL						-184.70	184.70
Bill Pmt -Check	90922...	09/09/2022	Engage PEO		1101000 · Cash- Op...		-172.40
Bill	095997	09/09/2022			1510000 · Board of ...	-61.20	61.20
					1510010 · Payroll Fl...	-61.20	61.20
					1510020 · Payroll S...	-50.00	50.00
TOTAL						-172.40	172.40
Bill Pmt -Check	22	09/09/2022	William Pellan		1101000 · Cash- Op...		-184.70
Bill	202211	09/09/2022			1510000 · Board of ...	-184.70	184.70
TOTAL						-184.70	184.70
Bill Pmt -Check	01AC...	09/07/2022	Duke Energy		1101000 · Cash- Op...		-336.92
Bill	9100 ...	08/17/2022			1540010 · Utilities - ...	-336.92	336.92
TOTAL						-336.92	336.92
Bill Pmt -Check	01AC...	09/08/2022	Frontier		1101000 · Cash- Op...		-95.99
Bill	81394...	08/15/2022			1580080 · Communi...	-95.99	95.99
TOTAL						-95.99	95.99



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10/26/22

Long Lake Ranch CDD  
Check Detail  
September 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	100024	09/01/2022	Pasco County Utilit...		1101000 · Cash- Op...		-106.91
Bill	17112...	08/23/2022			1540020 · Utilities - ...	-106.91	106.91
TOTAL						-106.91	106.91
Bill Pmt -Check	100025	09/02/2022	GHS LLC		1101000 · Cash- Op...		-2,460.00
Bill	2022-...	08/30/2022			1560020 · Aquatic M...	-2,460.00	2,460.00
TOTAL						-2,460.00	2,460.00
Bill Pmt -Check	100026	09/02/2022	Johnson Engineeri...		1101000 · Cash- Op...		-2,280.00
Bill	3	05/24/2022			1510140 · Engineeri...	-2,280.00	2,280.00
TOTAL						-2,280.00	2,280.00
Bill Pmt -Check	100027	09/06/2022	Home Team Pest D...		1101000 · Cash- Op...		-300.00
Bill	86503...	08/30/2022			1580140 · Pest Cont...	-300.00	300.00
TOTAL						-300.00	300.00
Bill Pmt -Check	100028	09/06/2022	RedTree Landscap...		1101000 · Cash- Op...		-13,675.00
Bill	11372	09/01/2022			1560100 · Landscap...	-13,675.00	13,675.00
TOTAL						-13,675.00	13,675.00
Bill Pmt -Check	100029	09/06/2022	Vesta Property Ser...		1101000 · Cash- Op...		-676.50
Bill	WC01...	08/31/2022			1580060 · Pool Rep...	-51.50	51.50
Bill	WC01...	08/31/2022			1580060 · Pool Rep...	-625.00	625.00
TOTAL						-676.50	676.50
Bill Pmt -Check	100030	09/07/2022	Vesta Property Ser...		1101000 · Cash- Op...		-9,395.90
Bill	401899	09/01/2022			1580000 · Clubhous...	-9,395.90	9,395.90
TOTAL						-9,395.90	9,395.90

**Long Lake Ranch CDD**  
**Check Detail**  
 September 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>100031</b>	<b>09/07/2022</b>	<b>Kazar's Electric, Inc.</b>		<b>1101000 · Cash- Op...</b>		<b>-1,756.80</b>
Bill	s9892A	09/02/2022			1590010 · Capital O...	-1,756.80	1,756.80
TOTAL						-1,756.80	1,756.80
<b>Bill Pmt -Check</b>	<b>100032</b>	<b>09/09/2022</b>	<b>GHS LLC</b>		<b>1101000 · Cash- Op...</b>		<b>-2,460.00</b>
Bill	2022-...	05/28/2022			1560020 · Aquatic M...	-2,460.00	2,460.00
TOTAL						-2,460.00	2,460.00
<b>Bill Pmt -Check</b>	<b>100033</b>	<b>09/09/2022</b>	<b>RedTree Landscap...</b>		<b>1101000 · Cash- Op...</b>		<b>-156.90</b>
Bill	10793	06/30/2022			1560150 · Irrigation ...	-156.90	156.90
TOTAL						-156.90	156.90
<b>Bill Pmt -Check</b>	<b>100034</b>	<b>09/09/2022</b>	<b>Securiteam Inc.</b>		<b>1101000 · Cash- Op...</b>		<b>-230.00</b>
Bill	12572...	09/02/2022			1550010 · Security ...	-230.00	230.00
TOTAL						-230.00	230.00
<b>Bill Pmt -Check</b>	<b>100035</b>	<b>09/15/2022</b>	<b>GHS LLC</b>		<b>1101000 · Cash- Op...</b>		<b>-1,950.00</b>
Bill	2022-...	09/09/2022			1560040 · Aquatic P...	-1,950.00	1,950.00
TOTAL						-1,950.00	1,950.00
<b>Bill Pmt -Check</b>	<b>100036</b>	<b>09/15/2022</b>	<b>Pasco County Utilit...</b>		<b>1101000 · Cash- Op...</b>		<b>-1,537.44</b>
Bill	17153...	09/02/2022			1540020 · Utilities - ...	-1,392.91	1,392.91
Bill	17153...	09/02/2022			1540020 · Utilities - ...	-144.53	144.53
TOTAL						-1,537.44	1,537.44
<b>Bill Pmt -Check</b>	<b>100037</b>	<b>09/15/2022</b>	<b>American Power W...</b>		<b>1101000 · Cash- Op...</b>		<b>-1,400.00</b>
Bill	464	09/02/2022			1590000 · Pressure ...	-1,400.00	1,400.00
TOTAL						-1,400.00	1,400.00

Long Lake Ranch CDD  
Check Detail  
September 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>100038</b>	<b>09/16/2022</b>	<b>DPFG M&amp;C</b>		<b>1101000 · Cash- Op...</b>		<b>-3,958.33</b>
Bill	402558	09/01/2022			1510040 · Managem...	-1,437.50	1,437.50
					1510070 · Accountin...	-1,458.33	1,458.33
					1510040 · Managem...	-333.33	333.33
					1510030 · Administr...	-312.50	312.50
					1560000 · Field Ser...	-416.67	416.67
TOTAL						-3,958.33	3,958.33
<b>Bill Pmt -Check</b>	<b>100039</b>	<b>09/19/2022</b>	<b>Securiteam Inc.</b>		<b>1101000 · Cash- Op...</b>		<b>-400.00</b>
Bill	12585...	09/13/2022			1550010 · Security ...	-400.00	400.00
TOTAL						-400.00	400.00
<b>Bill Pmt -Check</b>	<b>100040</b>	<b>09/19/2022</b>	<b>A Total Solution, Inc.</b>		<b>1101000 · Cash- Op...</b>		<b>-433.35</b>
Bill	00001...	08/04/2022			1580120 · Athletic/P...	-433.35	433.35
TOTAL						-433.35	433.35
<b>Bill Pmt -Check</b>	<b>100041</b>	<b>09/23/2022</b>	<b>Kutak Rock LLP</b>		<b>1101000 · Cash- Op...</b>		<b>-5,343.00</b>
Bill	3109399	09/15/2022			1510160 · Legal Ser...	-2,000.00	2,000.00
Bill	3097602	09/16/2022			1510160 · Legal Ser...	-3,343.00	3,343.00
TOTAL						-5,343.00	5,343.00
<b>Bill Pmt -Check</b>	<b>100042</b>	<b>09/23/2022</b>	<b>Reed Electric LLC</b>		<b>1101000 · Cash- Op...</b>		<b>-261.17</b>
Bill	0133031	04/20/2022			1580060 · Pool Rep...	-261.17	261.17
TOTAL						-261.17	261.17
<b>Bill Pmt -Check</b>	<b>100043</b>	<b>09/27/2022</b>	<b>RedTree Landscap...</b>		<b>1101000 · Cash- Op...</b>		<b>-5,720.00</b>
Bill	11438	09/20/2022			1560130 · Landscap...	-400.00	400.00
Bill	11439	09/20/2022			1560130 · Landscap...	-2,100.00	2,100.00
Bill	11445	09/23/2022			1560130 · Landscap...	-390.00	390.00

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10/26/22

Long Lake Ranch CDD  
Check Detail  
September 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	11449	09/23/2022			1560150 · Irrigation ...	-580.00	580.00
Bill	11443	09/23/2022			1560130 · Landscap...	-2,250.00	2,250.00
TOTAL						-5,720.00	5,720.00
Bill Pmt -Check	ACH2...	09/09/2022	Frontier		1101000 · Cash- Op...		-163.40
Bill	81340...	08/15/2022			1580080 · Communi...	-163.40	163.40
TOTAL						-163.40	163.40

# Gross to Net Register

## Long Lake Ranch CDD

Payroll # 202211 | Pay Date 09/09/2022 | Pay Groups: - Sorted By Department By Employee Name

Employee Name Employee ID	Pay Date Check#	Code	Description	Type/ Line#	Hrs/ Units	Rate	Amount
Department - ***; ***							
Heidi A Clawson Y06910	09-09-2022	SAL	SALARY	P-1	1.00	200.0000	200.00
	1023568	00-10	FEDERAL INCOME	D-1	1.00	0.0000	0.00
		00-11	FICA - MEDICARE	D-2	1.00	-2.9000	-2.90
		00-12	FICA - OASDI	D-3	1.00	-12.4000	-12.40
Gross Pay:		Expenses:	Gross Earnings:	Deductions:		Taxes:	Net Pay:
200.00		0.00	200.00	0.00		15.30	184.70
James C Koford X06909	09-09-2022	SAL	SALARY	P-1	1.00	200.0000	200.00
	1023569	00-10	FEDERAL INCOME	D-1	1.00	0.0000	0.00
		00-11	FICA - MEDICARE	D-2	1.00	-2.9000	-2.90
		00-12	FICA - OASDI	D-3	1.00	-12.4000	-12.40
Gross Pay:		Expenses:	Gross Earnings:	Deductions:		Taxes:	Net Pay:
200.00		0.00	200.00	0.00		15.30	184.70
William Pellam Z06911	09-09-2022	SAL	SALARY	P-1	1.00	200.0000	200.00
	22	00-10	FEDERAL INCOME	D-1	1.00	0.0000	0.00
		00-11	FICA - MEDICARE	D-2	1.00	-2.9000	-2.90
		00-12	FICA - OASDI	D-3	1.00	-12.4000	-12.40
Gross Pay:		Expenses:	Gross Earnings:	Deductions:		Taxes:	Net Pay:
200.00		0.00	200.00	0.00		15.30	184.70
George E Smith Jr A06912	09-09-2022	SAL	SALARY	P-1	1.00	200.0000	200.00
	1023570	00-10	FEDERAL INCOME	D-1	1.00	0.0000	0.00
		00-11	FICA - MEDICARE	D-2	1.00	-2.9000	-2.90
		00-12	FICA - OASDI	D-3	1.00	-12.4000	-12.40
Gross Pay:		Expenses:	Gross Earnings:	Deductions:		Taxes:	Net Pay:
200.00		0.00	200.00	0.00		15.30	184.70
Gross Pay:		Expenses:	Gross Earnings:	Deductions:		Taxes:	Net Pay:
800.00		0.00	800.00	0.00		61.20	738.80
Sub Totals : Department - ***							





# Gross to Net Register

## Long Lake Ranch CDD

Payroll # 202211 | Pay Date 09/09/2022 | Pay Groups: - Sorted By Department By Employee Name

Employee Name Employee ID	Pay Date Check#	Code	Description	Type/ Line#	Hrs/ Units	Rate	Amount
	Gross Pay:	Expenses:	Gross Earnings:	Deductions:		Taxes:	Net Pay:
Grand Totals:	800.00	0.00	800.00	0.00		61.20	738.80



# Payroll Register

Long Lake Ranch CDD

Payroll # 202211 | Pay Date 09/09/2022 - Sorted by Department by Employee Name

## Clawson, Heidi A

19588 Long Lake Ranch Blvd  
LUTZ, FL 33558  
Title Board Member  
Status ACT  
Type FT  
EEO ADMINISTRATIVE SUPPORT  
Employee ID Y06910  
Dept W/C FL8810  
FLSA Non-Exempt  
PayGrd  
Salary \$200.00 Monthly  
Hire 12-01-2020  
Term Review  
Employee No  
Gender F  
DOB 01-10-1971

### Tax Filing Info

TYPE	STATUS	ADD'L	ACCOUNT NO	TRAN/ABA	CHK/SAV	\$/%
Federal FL	MJ-0		#####0942	#####	C	Balance

### Direct Deposit

### Earnings

### Deductions

### Disbursements

TYPE	CURRENT	MTD	QTD	YTD	TYPE	CURRENT	MTD	QTD	YTD	VOUCHER NO	CHECK NO	CHK AMOUNT	DD AMOUNT	
SALARY U	1.00	1.00	3.00	10.00	FEDERAL INCOME T	0.00	0.00	0.00	0.00	000126	1023568	0.00	184.70	
U\$	200.00	200.00	600.00	2,000.00	FICA - MEDICARE	2.90	2.90	8.70	29.00	Paid Time Off				
Totals U	1.00	1.00	3.00	10.00	FICA - OASDI	12.40	12.40	37.20	124.00					
U\$	200.00	200.00	600.00	2,000.00	Total Deductions	15.30	15.30	45.90	153.00	DESCRIPTION	CARRYFWD	ACCRUED	USED	BALANCE
Net Totals	184.70	184.70	554.10	1,847.00						Total PTO	0.00	0.00	0.00	0.00

## Koford, James C

1312 Multiflora Loop  
LUTZ, FL 33558  
Title Board Member  
Status ACT  
Type FT  
EEO ADMINISTRATIVE SUPPORT  
Employee ID X06909  
Dept W/C FL8810  
FLSA Non-Exempt  
PayGrd  
Salary \$200.00 Monthly  
Hire 12-01-2020  
Term Review  
Employee No  
Gender M  
DOB 08-16-1972

### Tax Filing Info

TYPE	STATUS	ADD'L	ACCOUNT NO	TRAN/ABA	CHK/SAV	\$/%
Federal FL	SS-0		#####7102	#####	C	Balance

### Direct Deposit

### Earnings

### Deductions

### Disbursements

TYPE	CURRENT	MTD	QTD	YTD	TYPE	CURRENT	MTD	QTD	YTD	VOUCHER NO	CHECK NO	CHK AMOUNT	DD AMOUNT	
SALARY U	1.00	1.00	3.00	10.00	FEDERAL INCOME T	0.00	0.00	0.00	0.00	000125	1023569	0.00	184.70	
U\$	200.00	200.00	600.00	2,000.00	FICA - MEDICARE	2.90	2.90	8.70	29.00	Paid Time Off				
Totals U	1.00	1.00	3.00	10.00	FICA - OASDI	12.40	12.40	37.20	124.00					
U\$	200.00	200.00	600.00	2,000.00	Total Deductions	15.30	15.30	45.90	153.00					
Net Totals	184.70	184.70	554.10	1,847.00						DESCRIPTION	CARRYFWD	ACCRUED	USED	BALANCE
										Total PTO	0.00	0.00	0.00	0.00





## Payroll Register

Long Lake Ranch CDD

Payroll # 202211 | Pay Date 09/09/2022 - Sorted by Department by Employee Name

**Totals for Department : (None) - (None)**

### Earnings

### Deductions

### Paid Time Off

TYPE	CURRENT	MTD	QTD	YTD	TYPE	CURRENT	MTD	QTD	YTD	DESCRIPTION	CARRYFWD	ACCRUED	USED	BALANCE
SALARY U	4.00	4.00	10.00	37.00										
U\$	800.00	800.00	2,000.00	7,400.00	FEDERAL INCOME T	0.00	0.00	0.00	0.00	Total PTO	0.00	0.00	0.00	0.00
Totals U	4.00	4.00	10.00	37.00	FICA - MEDICARE	11.60	11.60	29.00	107.30					
U\$	800.00	800.00	2,000.00	7,400.00	FICA - OASDI	49.60	49.60	124.00	458.80					
Net Totals	738.80	738.80	1,847.00	6,833.90	Total Deductions	61.20	61.20	153.00	566.10					





# Payroll Register

Long Lake Ranch CDD

Payroll # 202211 | Pay Date 09/09/2022 - Sorted by Department by Employee Name

## TOTALS FOR ALL EMPLOYEES

### Earnings

### Deductions

### Paid Time Off

TYPE	CURRENT	MTD	QTD	YTD	TYPE	CURRENT	MTD	QTD	YTD	DESCRIPTION	CARRYFWD	ACCRUED	USED	BALANCE
SALARY U	4.00	4.00	10.00	37.00										
U\$	800.00	800.00	2,000.00	7,400.00	FEDERAL INCOMET	0.00	0.00	0.00	0.00	Total PTO	0.00	0.00	0.00	0.00
REGULAR (HRS) H	0.00	0.00	0.00	0.00	FICA - MEDICARE	11.60	11.60	29.00	107.30					
H\$	0.00	0.00	0.00	0.00	FICA - OASDI	49.60	49.60	124.00	458.80					
Totals H	0.00	0.00	0.00	0.00	Total Deductions	61.20	61.20	153.00	566.10					
H\$	0.00	0.00	0.00	0.00										
Totals U	4.00	4.00	10.00	37.00										
U\$	800.00	800.00	2,000.00	7,400.00										
Net Totals	738.80	738.80	1,847.00	6,833.90										

Total Employee Count : 4



**INNOVATIVE**  
EMPLOYER SOLUTIONS  
POWERED BY ENGAGE

Invoice  
Date

095997  
09/09/2022

Pay Period Ending  
Control Number

09/30/2022  
637-202211

**Long Lake Ranch CDD**  
250 International Pkwy Ste 280  
LAKE MARY, FL 32746

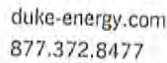
GROSS WAGES	800.00
SOCIAL SECURITY & MEDICARE	61.20
FEDERAL UNEMPLOYMENT	0.00
STATE UNEMPLOYMENT	0.00
WORKERS' COMPENSATION	0.00
ADMINISTRATION FEE	50.00
NET PAY CREDIT	-184.70
Check Amt Rebate -184.70 Z06911 PELLAN WILLIAM	
<b>SUB-TOTAL ..</b>	<b>726.50</b>
<b>TOTAL INVOICE</b>	<b>726.50</b>

PAID - Ref  
Do Not Remit Payment

XXXXXXXXXXXX309

726.50

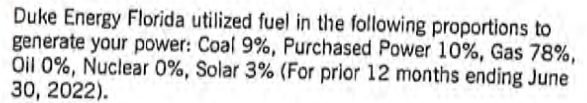




## Page 1 of 3

Account number 9100 8435 5645

Previous Amount Due	\$336.92
<i>Payment Received Aug 16</i>	-336.92
Current Lighting Charges	335.64
Taxes	1.28
<b>Total Amount Due Sep 07</b>	<b>\$336.92</b>



The graph shows a very slight downward trend in electricity usage over the year. The usage starts at approximately 490 kWh in August 2021 and ends at approximately 485 kWh in August 2022.

Month	Year	kWh
Aug	2021	490
Sep	2021	490
Oct	2021	490
Nov	2021	490
Dec	2021	490
Jan	2022	490
Feb	2022	488
Mar	2022	487
Apr	2022	486
May	2022	485
Jun	2022	484
Jul	2022	483
Aug	2022	485

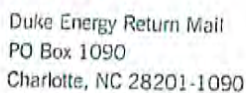
83° 82° 79° 67° 69° 61° 66° 71° 75° 80° 83° 84° 84°

	Current Month	Aug 2021	12-Month Usage	Avg Monthly Usage
Electric (kWh)	490	490	5,880	490
Avg. Daily (kWh)	17	16	16	
12-month usage based on most recent history				

RECEIVED AUG 24 2022

**Mail your payment at least 7 days before the due date or pay instantly at [duke-energy.com/billing](http://duke-energy.com/billing). Payments for this statement within 60 days from the bill date will avoid a 1.0% late payment charge.**

Please return this portion with your payment. Thank you for your business.



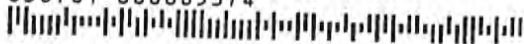
Account number  
9100 8435 5645

**\$336.92**  
by Sep 7

After 60 days from bill date, a late charge will apply.

\$ \_\_\_\_\_ \$ \_\_\_\_\_  
Add here, to help others with a contribution to Share the Light Amount enclosed

030701 000005374



LONG LAKE RANCH COMM DEV DIS  
C/O DPGF MC  
250 INTERNATIONAL PKWY STE 280  
LAKE MARY FL 32746-5018

[illegible]

Duke Energy Payment Processing  
PO Box 1094  
Charlotte, NC 28201-1094

8891008435564500066000000000000000003369200000336928



duke-energy.com  
877.372.8477

Page 3 of 3

Account number 9100 8435 5645

## Your usage snapshot - Continued

Outdoor Lighting		
Billing period Jul 19 - Aug 16		
Description	Quantity	Usage
SV FLAGLER ACR 9500L	10	490 kWh
<b>Total</b>	<b>10</b>	<b>490 kWh</b>

## Billing details - Lighting

Billing Period - Jul 19 to Aug 16	
Customer Charge	\$1.63
Energy Charge	
490.000 kWh @ 3.459c	16.95
Fuel Charge	
490.000 kWh @ 4.437c	21.74
Asset Securitization Charge	
490.000 kWh @ 0.065c	0.32
Fixture Charge	
SV FLAGLER ACR 9500L	155.30
Maintenance Charge	
SV FLAGLER ACR 9500L	18.40
Pole Charge	
16 DEC CNCRT W/DEC BS/WSHNGTN	
10 Pole(s) @ \$12.130	121.30
<b>Total Current Charges</b>	<b>\$335.64</b>

Your current rate is Lighting Service Company Owned/Maintained (LS-1).

## Billing details - Taxes

Regulatory Assessment Fee	\$0.24
Gross Receipts Tax	1.04
<b>Total Taxes</b>	<b>\$1.28</b>

fb.def.duke.bills.20220816201402.75.afp-81403-000005374





LONG LAKE RANCH  
**Your Monthly Invoice**

Page 1 of 3

**Account Summary**

<b>New Charges Due Date</b>	<b>9/08/22</b>
Billing Date	8/15/22
Account Number	813-949-6028-061521-5
PIN	8323
Previous Balance	95.99
Payments Received Thru 8/08/22	-95.99
Thank you for your payment!	
Balance Forward	.00
New Charges	95.99
<b>Total Amount Due</b>	<b>\$95.99</b>

**MAKE THE WAIT GREAT!**

Keep customers content with their favorite channels. Frontier and DISH TV make it easy:

**One choice:** dozens of popular channels

**One bill:** bundle with internet & voice

**One price:** 2-year price guarantee

**[business.frontier.com/select-tv-channels](https://business.frontier.com/select-tv-channels)**

**Ways to pay your bill**



**[frontier.com/pay](https://frontier.com/pay)**



**800.801.6652**



**Auto Pay**

**[frontier.com/SignUpForAutoPay](https://frontier.com/SignUpForAutoPay)**

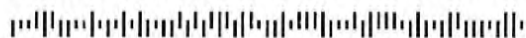


11



P.O. Box 709, South Windsor, CT 06074-9998

----- manifest line -----



LONG LAKE RANCH  
19037 LONG LAKE RANCH BLV  
LUTZ, FL 33558

**You are all set with Auto Pay! To review your account, go to [frontier.com](https://frontier.com) or MyFrontier mobile app.**





Date of Bill  
Account Number

Page 2 of 3  
8/15/22  
813-949-6028-061521-5

# NEXT-GENERATION BUSINESS COMMUNICATIONS

Frontier® + RingCentral starting at

# \$24.99

/mo. when bundled with Frontier Fiber

- Easy-to-manage HD phone system
- Includes video meetings at no added cost\*\*
- One simple app for phone, video, messaging, SMS and fax

**[business.frontier.com/unified-communications](https://business.frontier.com/unified-communications)**

\*\* Standard Package

For help: Customer Service at [frontier.com/HelpCenter](https://frontier.com/HelpCenter) or chat at [frontier.com/chat](https://frontier.com/chat). Visually impaired/TTY customers, call 711. For languages other than English or Spanish, call 1.833.557.1929

## PAYING YOUR BILL, LATE PAYMENTS, RETURNED CHECK FEES and PAST DUE BALANCES

You are responsible for all legitimate, undisputed charges on your bill. Paying by check authorizes Frontier to make a one-time electronic funds transfer from your account, as early as the day your check is received. When making an online payment, please allow time for the transfer of funds. If funds are received after the due date, you may be charged a fee, your service may be interrupted and you may incur a reconnection charge to restore service. A fee may be charged for a bank returned check. Continued nonpayment of undisputed charges (incl. 900 and long distance charges) may result in collection action and a referral to credit reporting agencies, which may affect your credit rating.

## IMPORTANT CONSUMER MESSAGES

You must pay all basic local service charges to avoid basic service disconnection. Failure to pay other charges will not cause disconnection of your basic service but this may cause other services to be terminated. Frontier Bundles may include charges for both basic and other services. Frontier periodically audits its bills to ensure accuracy which may result in a retroactive or future billing adjustment.

Internet speed, if noted, is the maximum wired connection speed for selected tier; Wi-Fi speeds may vary; actual and average speed may be slower and depends on multiple factors. Performance details are at [frontier.com/internetdisclosures](https://frontier.com/internetdisclosures).

## SERVICE TERMS

Visit [frontier.com/terms](https://frontier.com/terms), [frontier.com/tariffs](https://frontier.com/tariffs) or call Customer Service for information on tariffs, price lists and other important Terms, Conditions and Policies ("Terms") related to your voice, Internet and/or video services including limitations of liability, early termination fees, the effective date of and billing for the termination of service(s) and other important information about your rights and obligations, and ours. Frontier's Terms include a binding arbitration provision to resolve customer disputes ([frontier.com/terms/arbitration](https://frontier.com/terms/arbitration)). **Video and Internet services are subscription-based and are billed one full month in advance. Video and/or Internet service subscription cancellations and any early termination fees are effective on the last day of your Frontier billing cycle. No partial month credits or refunds will be provided for previously billed service subscriptions.** By using or paying for Frontier services, you are agreeing to these Terms and that disputes will be resolved by individual arbitration. By providing personal information to Frontier you are also agreeing to Frontier's Privacy Policy posted at [frontier.com/privacy](https://frontier.com/privacy).

**IF YOU HAVE ANY QUESTIONS, BILLING CONCERN, OR RECURRING ISSUES, PLEASE CONTACT OUR FLORIDA- BASED CUSTOMER CARE TEAM AT 1-888-457-4110. OUR FLORIDA TEAM IS EAGER TO HELP YOU GET SPECIALIZED ATTENTION.**





LONG LAKE RANCH

Date of Bill

Account Number

Page 3 of 3

8/15/22

813-949-6028-061521-5

### CURRENT BILLING SUMMARY

Local Service from 08/15/22 to 09/14/22

Qty Description 813/949-6028.0

Non Basic Charges

Business FiberOptic Internet 500/500M

\$10.00 Discount through 06/14/23

Total Non Basic Charges

Charge

95.99

95.99

**TOTAL**

**95.99**

### CUSTOMER TALK

Beginning with this bill, the charge for late payment has increased to \$14.00 plus 1.5% of the unpaid balance.





UTILITIES SERVICES BRANCH  
CUSTOMER INFORMATION &  
SERVICE DEPT.  
P.O. BOX 2139  
NEW PORT RICHEY, FL 34656-2139

LAND O' LAKES  
NEW PORT RICHEY  
DADE CITY

(813) 235-6012  
(727) 847-8131  
(352) 521-4285

[utilcustserv@MyPasco.net](mailto:utilcustserv@MyPasco.net)  
Pay By Phone: 1-855-786-5344



191 1 1  
10-10002

**LONG LAKE RANCH CDD**

Service Address: **18981 LONG LAKE RANCH BOULEVARD**

Bill Number: 17112256

Billing Date: 8/23/2022

Billing Period: 7/8/2022 to 8/8/2022

**New Water, Sewer, Reclaim rates, fees and charges take effect Oct. 1, 2022.**  
Please visit [bit.ly/pcurates](http://bit.ly/pcurates) for additional details.

Account #	Customer #
0929280	01307800
Please use the 15-digit number below when making a payment through your bank	
092928001307800	

Service	Meter #	Previous		Current		# of Days	Consumption in thousands
		Date	Read	Date	Read		
				8/8/2022			

**Transactions**

Previous Bill	103.62
Payment 08/03/22	-70.74 CR
<b>Past Due</b>	<b>32.88</b>
Current Transactions	
Adjustments	
Fire Line/Hydrant Base Charge	70.74
Late Payment Charge	3.29
<b>Total Current Transactions</b>	<b>74.03</b>
<b>TOTAL BALANCE DUE</b>	<b>\$106.91</b>

\*Past due balance is delinquent and subject to further fees and immediate disconnect.

Annual Water Quality Report: The 2021 Consumer Confidence Report is currently available online at [bit.ly/PascoRegionalCCR](http://bit.ly/PascoRegionalCCR). To request a paper copy, please call (813) 929-2733.

RECEIVED AUG 29 2022

Please return this portion with payment

TO PAY ONLINE, VISIT [pascoeasypay.pascocountyfl.net](http://pascoeasypay.pascocountyfl.net)

☐ Check this box if entering change of mailing address on back.

LONG LAKE RANCH CDD  
C/O DPF  
250 INTERNATIONAL PARKWAY SUITE 280  
LAKE MARY FL 32746

Account # 0929280  
Customer # 01307800  
Past Due 32.88  
Current Transactions 74.03

<b>Total Balance Due</b>	<b>\$106.91</b>
<b>Due Date</b>	<b>9/9/2022</b>

10% late fee will be applied if paid after due date

Round Up Donation to Charity	
Amount Enclosed	

☐ Check this box to participate in Round-Up.

PASCO COUNTY UTILITIES  
CUSTOMER INFORMATION & SERVICES  
P.O. BOX 2139  
NEW PORT RICHEY, FL 34656-2139

013078005092928041711225630000106917





www.ghsenvironmental.com  
P.O. Box 55802  
St Petersburg, FL 33732

# Invoice

Date: 8/30/2022  
Invoice #: 2022-452

To:

Long Lake Ranch CDD  
DPFG Management & Consulting LLC  
250 International Parkway, Suite 208  
Lake Mary, FL 32773

Project: LLR Aquatic Maintenance

Proposal #: 21-213

P.O. #:

		Due Date	Service Date:
		9/29/2022	August 2022
Task #	Description	Project Compl...	Amount
Task 1	Aquatic Maintenance Program	50.00%	2,460.00
PAYMENT DUE WITHIN 30 DAYS OF INVOICING DATE		Total	\$2,460.00
Please make all checks payable to GHS Environmental There will be a 10% charge per month on any payments received after the initial 30 days. If you have any questions concerning this invoice please contact us at 727-667-6786. THANK YOU FOR YOUR BUSINESS!		Payments/Credits	\$0.00
		Balance Due	\$2,460.00

Johnson Engineering, Inc.

Remit To:

P.O. Box 2112

Fort Myers, FL 33902

Ph: 239.334.0046

# Invoice

Project Manager Philip Chang

May 24, 2022

Project No: 20192175-003

Invoice No: 3

Howard (Mac) McGaffney  
Long Lake Ranch CDD  
c/o DPGF  
250 International Pkwy, Suite 280  
Lake Mary, FL 32746

FEID #59-1173834

Project 20192175-003 Long Lake Ranch Water Management System Report  
20192175-003  
Long Lake Ranch Water Mgmt System Report  
Work Authorization Number 22-002

**\*\* FINAL INVOICE \*\***

## Professional Services through May 24, 2022

### PROFESSIONAL SERVICES

Phase No.	Phase Description	Contract Amount	Fee Type	%	Total Inv To-Date	Previously Invoiced	Current Inv Amount	Balance to Complete
01	Analysis	3,800.00	LS	100 %	3,800.00	3,230.00	570.00	0.00
02	Report	1,710.00	LS	100 %	1,710.00	0.00	1,710.00	0.00
Totals		5,510.00			5,510.00	2,660.00	570.00	0.00

SUB-TOTAL PROFESSIONAL SERVICES:

2,280.00

INVOICE TOTAL:

2,280.00



HomeTeam Pest Defense, Inc.  
4710 Eisenhower Boulevard  
Suite F-3  
Tampa, FL 33634-6337  
813-886-4700

## Invoice and detailed service report

**INVOICE #: 86503031**

WORK DATE: 08/30/2022

**BILL-TO 3276011**

DPFG Management & Consulting  
Calvin Jones  
250 International Pkwy  
Suite 280  
Lake Mary, FL 32746-5030

Phone: 813-406-4423

**LOCATION 3276011**

Long Lake Ranch / Bill Pellan  
Calvin Jones  
19037 Long Lake Ranch Blvd  
Lutz, FL 33558-5507

Phone: 813-406-4423

Alt. Phone: 303-888-1052 xBill

**Time In:** 8/30/2022 11:50:00 AM

**Time Out:** 8/30/2022 12:46:46 PM

**Customer Signature**

Customer Unavailable to Sign

**Technician Signature**

Branden Dearth

**License #:**

Purchase Order	Terms	Service Description	Quantity	Unit Price	Amount
None	DUE UPON RECEIPT	HOA Conventional Pest Control Service	1.00	300.00	300.00
<b>Subtotal</b>					300.00
<b>Tax</b>					0.00
<b>Total</b>					300.00
<b>Total Due:</b>					<b>300.00</b>

### Today's Service Comments

Hi Mr/Ms Pellan,

Today's 6-Point Advantage Service:

1. Inspected the exterior of your home to identify potential pest problems
2. Removed and treated cobwebs and wasps nests within reach
3. Provided conventional pest control applications
4. Treated pest entry points around doors and windows
5. Applied pest control materials around the outside perimeter of your home.
6. Provided this detailed service report.

Today's Service Comments:

Today I found and treated for ants in the mulch beds. This will aid in suppressing insect activity until your next service. If you have any pest issues or concerns do not hesitate to call the office at (813)886-4700. Please allow a week for our products to work. Thank you for your trust, Branden.

Curbside Call was completed, no. Mr was home.

Thank you for choosing HomeTeam Pest Defense as your service provider.

Your next scheduled service month will be in November.

### PRODUCTS APPLICATION SUMMARY

Material	Lot #	EPA #	A.I. %	A.I. Conc.	Active Ingredient	Finished Qty	Undiluted Qty
InTice Granular Bait		73079-2	5.0000%	n/a	Orthoboric Acid ( boric acid)-5.0%	3.0000 Pound	3.0000 Ounce
<b>Areas Applied:</b> Exterior perimeter							
<b>Target Pests:</b> Ants							
Material	Lot #	EPA #	A.I. %	A.I. Conc.	Active Ingredient	Finished Qty	Undiluted Qty
Suspend Polyzone		432-1514	4.7500%	0.0300	Deltamethrin	20.0000 Fluid Ounce	0.1263 Fluid Ounce
<b>Areas Applied:</b> Exterior entry points							
<b>Target Pests:</b> Ants							
Material	Lot #	EPA #	A.I. %	A.I. Conc.	Active Ingredient	Finished Qty	Undiluted Qty

Treated Area(s) - Do not allow unprotected persons, children or pets to touch, enter or replace items or bedding, to contact or enter treated area(s) until dry. Ventilation/Reoccupying - Vacate and keep area(s) closed up to 30 minutes after treatment, then ventilate area(s) for up to 2 hours before reoccupying. Equipment/Processing/Food - Thoroughly wash dishes, utensils, food preparation/processing equipment and surfaces with an effective cleaning compound and rinse with clean water if not removed or covered during a treatment. This area should be odor free before food products are placed in the area. Exterior Applications (Baits) - Do not allow grazing or feed, lawn or sod clippings to livestock after bait applications. Do not burn treated fire wood for one month after treatment. Granular Application(s) Do not water to the point of run-off.



HomeTeam Pest Defense, Inc.  
4710 Eisenhower Boulevard  
Suite F-3  
Tampa, FL 33634-6337  
813-886-4700

## Invoice and detailed service report

**INVOICE #: 86503031**

WORK DATE: 08/30/2022

### PRODUCTS APPLICATION SUMMARY

Material	Lot #	EPA #	A.I. %	A.I. Conc.	Active Ingredient	Finished Qty	Undiluted Qty
Tandem		100-1437	15.1000%	0.0260	Thiamethoxam 11.6%; Lambda-cyhalothrin 3.5%	4.0000 Gallon	0.0069 Gallon
<b>Areas Applied:</b> Exterior perimeter							
<b>Target Pests:</b> Ants							

### PRODUCTS APPLIED

Material	A.I. %	Finished Qty	Application Equipment	Time
EPA #	A.I. Concentration	Undiluted Qty	Application Method	Lot #
Suspend Polyzone	4.7500%	20.0000 Fluid Ounce	One Gallon Compressed Sprayer	12:45:48 PM
432-1514	0.03000000	0.1263 Fluid Ounce	Spot Treatment	
<b>Target Pests:</b> Ants				
<b>Areas Applied:</b> Exterior entry points				
<b>Weather:</b> 0°, 0 MPH				
InTice Granular Bait	5.0000%	3.0000 Pound		12:45:32 PM
73079-2	n/a	3.0000 Ounce		
<b>Target Pests:</b> Ants				
<b>Areas Applied:</b> Exterior perimeter				
<b>Weather:</b> 0°, 0 MPH				
Tandem	15.1000%	4.0000 Gallon	Sprayer	12:45:57 PM
100-1437	0.02600000	0.0069 Gallon	Power Spray	
<b>Target Pests:</b> Ants				
<b>Areas Applied:</b> Exterior perimeter				
<b>Weather:</b> 0°, 0 MPH				

### GENERAL COMMENTS / INSTRUCTIONS

If you have questions about your service or invoice, please call us at (813)886-4700. Pay online at [www.pestdefense.com](http://www.pestdefense.com)

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Treated Area(s) - Do not allow unprotected persons, children or pets to touch, enter or replace items or bedding, to contact or enter treated area(s) until dry. Ventilation/Reoccupying - Vacate and keep area(s) closed up to 30 minutes after treatment, then ventilate area(s) for up to 2 hours before reoccupying. Equipment/Processing/Food - Thoroughly wash dishes, utensils, food preparation/processing equipment and surfaces with an effective cleaning compound and rinse with clean water if not removed or covered during a treatment. This area should be odor free before food products are placed in the area. Exterior Applications (Baits) - Do not allow grazing or feed, lawn or sod clippings to livestock after bait applications. Do not burn treated fire wood for one month after treatment. Granular Application(s) Do not water to the point of run-off.



**RedTree Landscape Systems**

5532 Auld Lane

Holiday, FL 34690

727-810-4464

service@redtreelandscape.system

s

redtreelandscapesystems.com

**Invoice 11372****BILL TO**

Long Lake Ranch Community

Development District

250 International Parkway,

Suite 280

Lake Mary, FL 32746 USA

DATE  
09/01/2022PLEASE PAY  
**\$13,675.00**DUE DATE  
09/01/2022

ACTIVITY	QTY	RATE	AMOUNT
<b>Grounds Maintenance</b>	1	13,675.00	13,675.00
Monthly Grounds Maintenance			
For the service month of this billing, kindly refer to the date on the invoice. Thank you!			

**TOTAL DUE****\$13,675.00**

THANK YOU.



## Resident Services Invoice

Vesta Property Services  
1020 E Brandon Blvd Suite 207  
Brandon, FL 33511

**Date** 8/31/2022  
**Invoice #** WC0113  
**Terms** Due on receipt

**Bill To**

Long Lake Ranch CDD (CMD)  
250 International Parkway  
Suite 208  
Lake Mary FL 32746

Description	Quantity	Rate	Serial/Lot Numbers	Amount	Tax Code
Clubhouse Pool Vacuum Pump Service Call	1	51.50		51.50	-Not Taxable-

**Total** 51.50  
**Amount Due** \$51.50

Remit payment to:  
Vesta Property Services, Inc.  
1020 E Brandon Blvd Suite 207  
Brandon, FL 33511







## Resident Services Invoice

Vesta Property Services  
1020 E Brandon Blvd Suite 207  
Brandon, FL 33511

Date 8/31/2022  
Invoice # WC0124  
Terms Due on receipt

**Bill To**

Long Lake Ranch CDD (CMD)  
250 International Parkway  
Suite 208  
Lake Mary FL 32746

Description	Quantity	Rate	Serial/Lot Numbers	Amount	Tax Code
Acid Stennar Pump replacement at Foxtail Pool	1	625.00		625.00	-Not Taxable-

**Total** 625.00  
**Amount Due** \$625.00

Remit payment to:  
Vesta Property Services, Inc.  
1020 E Brandon Blvd Suite 207  
Brandon, FL 33511



WC0124



Vesta Property Services, Inc.  
245 Riverside Avenue  
Suite 300  
Jacksonville FL 32202

## Invoice

Date 9/1/2022  
Invoice # 401899  
Terms  
Due Date 9/1/2022  
Memo September '22 Fees

### Bill To

Long Lake Ranch CDD  
250 International Parkway  
Suite #280  
Lake Mary FL 32746

Description	Quantity	Rate	Amount
Amenity Management Services	1	5,960.97	5,960.97
Amenity Staffing Services	1	1,350.26	1,350.26
Pool Service	1	1,668.00	1,668.00
Dog Waste Management	1	416.67	416.67
Total			9,395.90
Amount Due			\$9,395.90

Thank you for your business.

## Kazars Electric Inc

10600 Land O Lakes Blvd  
Land O Lakes, Florida  
34638-6014  
United States  
P.: 8139299500  
E.: rhode@kazarselectric.com



Invoice Submitted To:

### Long Lake Ranch

19037 Long Lake Ranch Blvd  
Lutz, Florida

United States

## INVOICE

Invoice #	s9892A
Invoice Date	02-Sep-2022
Terms	COD

Job Code	Job Address
s9892	19037 Long Lake Ranch Blvd, Lutz, Florida, United States

**Job Notes :**

- installing (2) new 120v 20a circuits to new pavillion
- Install new 6-space subpanel next to existing outdoor pool panel to accommodate for space needed
- Hand trench approx 50' from panel and install new 3/4" PVC conduit approx with (2) 120v 20amp circuits
- Install weatherproof bellbox to house circuits for future use

finished service customer happy with new install. customer would also like a quote on fixing or replacing current panel for fountain.

Description	Qty.	Unit Price (\$)	Tax (\$)	Sub Total (\$)
***** Quoted Project 8/3/2022 *****	1.00	1,756.80	0.00	1,756.80
Total:				\$ 1,756.80
(+ ) Tax:				\$ 0.00
Grand Total:				\$ 1,756.80
Amount Paid:				\$ 0.00
Amount Due:				\$ 1,756.80

Invoice Notes :

Signature:

Date: 01-Sep-2022 01:24 PM

### PAYMENT STUB

Kazars Electric Inc  
10600 Land O Lakes Blvd  
Land O Lakes, Florida 34638-6014  
United States  
P.: 8139299500  
E.: rhode@kazarselectric.com

Client	Long Lake Ranch
Client Phone	
Invoice #	s9892A
Invoice Date	02-Sep-2022
Amount Paid	0.00
Amount Due	\$ 1,756.80



www.ghsenvironmental.com  
P.O. Box 55802  
St Petersburg, FL 33732

# Invoice

Date: 5/28/2022  
Invoice #: 2022-323

To:

Long Lake Ranch CDD  
DPFG Management & Consulting LLC  
250 International Parkway, Suite 208  
Lake Mary, FL 32773

Project: LLR Aquatic Maintenance

Proposal #: 21-213

P.O. #:

		Due Date	Service Date:
		6/27/2022	May 2022
Task #	Description	Project Completion	Amount
Task 1	Aquatic Maintenance Program	25.00%	2,460.00
PAYMENT DUE WITHIN 30 DAYS OF INVOICING DATE		Total	\$2,460.00
Please make all checks payable to GHS Environmental There will be a 10% charge per month on any payments received after the initial 30 days. If you have any questions concerning this invoice please contact us at 727-667-6786. THANK YOU FOR YOUR BUSINESS!		Payments/Credits	\$0.00
		Balance Due	\$2,460.00

**RedTree Landscape Systems**

5532 Auld Lane

Holiday, FL 34690

727-810-4464

service@redtreelandscape.system

s

redtreelandscapesystems.com

**Invoice 10793****BILL TO**

Long Lake Ranch Community

Development District

250 International Parkway,

Suite 208

Lake Mary, FL 32746 USA

**DATE**  
06/30/2022**PLEASE PAY**  
**\$156.90****DUE DATE**  
06/30/2022

ACTIVITY	QTY	RATE	AMOUNT
Irrigation repairs performed on 6/2/22:			
Sunlake & Nightshade timer: Repaired maxi spray and adjusted for proper coverage			
<b>Sales</b> maxi nozzles	23	0.30	6.90
<b>Sales</b> maxi stakes	5	2.50	12.50
<b>Sales</b> Labor - 2 technicians	2.50	55.00	137.50

**TOTAL DUE****\$156.90**

THANK YOU.

Securiteam  
 13745 N. Nebraska Ave.  
 Tampa, FL 33613  
 Phone: 813-909-7775  
 Fax: 888-596-8464

# Invoice



Bill To
Long Lake Ranch CDD C/O DPFM Mgmt 250 international Pkwy Ste 208 Lake Mary, FL 32746

Ship To
Long Lake Ranch Clubhouse 19037 Long Lake Ranch Blvd Lutz, FL 33558

Date	Invoice #	P.O. No.	Terms	Due Date
9/2/2022	12572090222		Net 30	10/2/2022

QTY	Description										
1	4 Port POE Switch										
1	Service Labor - 1st Hour (9/2/22 Erik V on site for 27 minutes. Checked system found 4 port poe was blown. Replaced it with a tp link 4 port cameras and dvr are working even though burn marks on back of dvr. The isp router is dead, won't power up and the modem is powered up, but it's status is offline. Client needs isp to fix. Also one of the hand holes are broken, pipes are full of water, see pics  System is offline, check network and setup remote access if possible.)										
<table border="1"> <tr> <td><b>Subtotal</b></td><td>\$230.00</td></tr> <tr> <td><b>Sales Tax (0.0%)</b></td><td>\$0.00</td></tr> <tr> <td><b>Total</b></td><td>\$230.00</td></tr> <tr> <td><b>Payments/Credits</b></td><td>\$0.00</td></tr> <tr> <td><b>Balance Due</b></td><td>\$230.00</td></tr> </table>		<b>Subtotal</b>	\$230.00	<b>Sales Tax (0.0%)</b>	\$0.00	<b>Total</b>	\$230.00	<b>Payments/Credits</b>	\$0.00	<b>Balance Due</b>	\$230.00
<b>Subtotal</b>	\$230.00										
<b>Sales Tax (0.0%)</b>	\$0.00										
<b>Total</b>	\$230.00										
<b>Payments/Credits</b>	\$0.00										
<b>Balance Due</b>	\$230.00										





www.ghsenvironmental.com  
P.O. Box 55802  
St Petersburg, FL 33732

# Invoice

Date: 9/9/2022  
Invoice #: 2022-468

To:

Long Lake Ranch CDD  
DPFG Management & Consulting LLC  
250 International Parkway, Suite 208  
Lake Mary, FL 32773

Project: LLR Littoral Planting

Proposal #: 21-238R1

P.O. #:

Due Date	Service Date:
10/9/2022	August 2022

Task #	Description	Project Compl...	Amount
Task 1	Littoral Planting in the Northwest Corner of the Big Lake (±1,050 Linear Feet)	100.00%	1,950.00
<b>PAYMENT DUE WITHIN 30 DAYS OF INVOICING DATE</b>		<b>Total</b>	<b>\$1,950.00</b>
<b>Please make all checks payable to GHS Environmental There will be a 10% charge per month on any payments received after the initial 30 days. If you have any questions concerning this invoice please contact us at 727-667-6786. THANK YOU FOR YOUR BUSINESS!</b>		<b>Payments/Credits</b>	<b>\$0.00</b>
		<b>Balance Due</b>	<b>\$1,950.00</b>



PASCO COUNTY UTILITIES  
CUSTOMER INFORMATION & SERVICES  
P.O. BOX 2139  
NEW PORT RICHEY, FL 34656-2139

LAND O' LAKES (813) 235-6012  
NEW PORT RICHEY (727) 847-8131  
DADE CITY (352) 521-4285

UtilCustServ@MyPasco.net  
Pay By Phone: 1-855-786-5344



34 1 1  
42-52316

LONG LAKE RANCH CDD

Service Address: 0 COMMUNITY CENTER

Bill Number: 17153647

Billing Date: 9/2/2022

Billing Period: 7/20/2022 to 8/19/2022

RECEIVED SEP 09 2022

New Water, Sewer, Reclaim rates, fees and charges take effect Oct. 1, 2022.  
Please visit [bit.ly/pcurates](http://bit.ly/pcurates) for additional details.

Account #	Customer #
0928090	01307800
Please use the 15-digit number below when making a payment through your bank	
092809001307800	

Service	Meter #	Previous		Current		# of Days	Consumption in thousands
		Date	Read	Date	Read		
Irrig Potable	13595130	7/20/2022	21918	8/19/2022	22113	30	195

#### Usage History

Water	Irrigation
August 2022	195
July 2022	127
June 2022	186
May 2022	198
April 2022	131
March 2022	14
February 2022	6
January 2022	5
December 2021	5
November 2021	2
October 2021	9
September 2021	123

#### Transactions

Previous Bill	806.07
Payment 08/19/22	-806.07 CR
<b>Balance Forward</b>	0.00
Current Transactions	
Water	
Water Base Charge	38.06
Water Charges 50.0 Thousand Gals X \$3.19	159.50
Water Charges 25.0 Thousand Gals X \$6.39	159.75
Water Charges 120.0 Thousand Gals X \$8.63	1,035.60
<b>Total Current Transactions</b>	1,392.91
<b>TOTAL BALANCE DUE</b>	<b>\$1,392.91</b>



Please return this portion with payment

TO PAY ONLINE, VISIT [pascoeasypay.pascocountyfl.net](http://pascoeasypay.pascocountyfl.net)

☐ Check this box if entering change of mailing address on back.

LONG LAKE RANCH CDD  
C/O DPFG  
250 INTERNATIONAL PARKWAY SUITE 280  
LAKE MARY FL 32746

Account # 0928090  
Customer # 01307800  
Balance Forward 0.00  
Current Transactions 1,392.91

**Total Balance Due \$1,392.91**  
**Due Date 9/19/2022**

10% late fee will be applied if paid after due date

Round-Up Donations to Charity

Amount Enclosed

☐ Check this box to participate in Round-Up.

PASCO COUNTY UTILITIES  
CUSTOMER INFORMATION & SERVICES  
P.O. BOX 2139  
NEW PORT RICHEY, FL 34656-2139

013078005092809061715364720001392913



PASCO COUNTY UTILITIES  
CUSTOMER INFORMATION & SERVICES  
P.O. BOX 2139  
NEW PORT RICHEY, FL 34656-2139

LAND O' LAKES (813) 235-6012  
NEW PORT RICHEY (727) 847-8131  
DADE CITY (352) 521-4285

UtilCustServ@MyPasco.net  
Pay By Phone: 1-855-786-5344



35 1 1  
42-52316

LONG LAKE RANCH CDD

Service Address: 18981 LONG LAKE RANCH BOULEVARD

Bill Number: 17153658

Billing Date: 9/2/2022

Billing Period: 7/20/2022 to 8/19/2022

RECEIVED SEP 09 2022

New Water, Sewer, Reclaim rates, fees and charges take effect Oct. 1, 2022.

Please visit [bit.ly/pcurates](http://bit.ly/pcurates) for additional details.

Account #	Customer #
0928725	01307800
Please use the 15-digit number below when making a payment through your bank	
092872501307800	

Service	Meter #	Previous		Current		# of Days	Consumption in thousands
		Date	Read	Date	Read		
Water	13595133	7/20/2022	303	8/19/2022	305	30	2

#### Usage History

Water	
August 2022	2
July 2022	4
June 2022	3
May 2022	3
April 2022	2
March 2022	8
February 2022	3
January 2022	1
December 2021	3
November 2021	2
October 2021	4
September 2021	2

#### Transactions

Previous Bill	161.07
Payment 08/19/22	-161.07 CR
<b>Balance Forward</b>	0.00
Current Transactions	
Water	
Water Base Charge	38.06
Water Tier 1	2.0 Thousand Gals X \$2.01 4.02
Sewer	
Sewer Base Charge	89.93
Sewer Charges	2.0 Thousand Gals X \$6.25 12.52
<b>Total Current Transactions</b>	144.53
<b>TOTAL BALANCE DUE</b>	<b>\$144.53</b>

Please return this portion with payment



TO PAY ONLINE, VISIT [pascoeasy.pascocountyfl.net](http://pascoeasy.pascocountyfl.net)

☐ Check this box if entering change of mailing address on back.

Account # 0928725  
Customer # 01307800  
Balance Forward 0.00  
Current Transactions 144.53

**Total Balance Due \$144.53**  
**Due Date 9/19/2022**

10% late fee will be applied if paid after due date

Round-Up Donations to Charity

Amount Enclosed

☐ Check this box to participate in Round-Up.

LONG LAKE RANCH CDD  
C/O DPGF  
250 INTERNATIONAL PARKWAY SUITE 280  
LAKE MARY FL 32746

PASCO COUNTY UTILITIES  
CUSTOMER INFORMATION & SERVICES  
P.O. BOX 2139  
NEW PORT RICHEY, FL 34656-2139

013078005092872571715365820000144537



**American Power Washing**  
4737 Mile Stretch Drive Suite 4103 Holiday, Florida 34692  
Office (813) 716-5999  
william@american-powerwashing.com

Long Lake Ranch CDD  
Tish Dobson  
250 International Parkway  
Lake Mary, FL 32746

**Invoice No:** 464  
**Invoice Date:** Sep 2, 2022

### Invoice

Job Date	Description	Qty	Each	Amount
Location: Long Lake Ranch CDD; 19037 Long Lake Ranch Boulevard; Lutz, FL 33558				
Sep 02, 2022	<b>Lake PVC Fencing</b> Cleaning of the interior side (lake side) of the pvc fence to remove all mold, mildew, and algae.	1	\$1,400.00	\$1,400.00
			<b>Total</b>	<b>\$1,400.00</b>



250 International Parkway, Suite 280

Lake Mary, FL 32746

TEL: 321-263-0132

**Bill To**

DPFG, LLC  
Long Lake Ranch Community Development District  
250 International Parkway  
Suite #280  
Lake Mary FL 32746

***Invoice***

**Date** 9/1/2022

**Invoice #** 402558

**In Reference To:**

**Monthly contracted management fess, as follows:**

**PLEASE REMIT PAYMENT TO CORPORATE HEADQUARTERS:**  
**DPFG M&C**  
**c/o Vesta Property Services, Inc.**  
**245 Riverside Avenue, Suite 300**  
**Jacksonville, FL 32202**

Description	Quantity	Rate	Amount
Professional Management Services	1		1,437.50
Accounting Services	1		1,458.33
Assessment Roll & Revenue Collection Services	1		333.33
General Administration Services	1		312.50
Field Operation Services	1		416.67

**Total** \$3,958.33

# Invoice



Ship To
Long Lake Ranch Clubhouse 19037 Long Lake Ranch Blvd Lutz, FL 33558

[illegible]



Securiteam  
 13745 N. Nebraska Ave.  
 Tampa, FL 33613  
 Phone: 813-909-7775  
 Fax: 888-596-8464

# Invoice



Bill To
Long Lake Ranch CDD C/O DPFG Mgmt 250 international Pkwy Ste 208 Lake Mary, FL 32746

Ship To
Long Lake Ranch Clubhouse 19037 Long Lake Ranch Blvd Lutz, FL 33558

Date	Invoice #	P.O. No.	Terms	Due Date
9/13/2022	12585091222		Net 30	10/13/2022

QTY	Description
	DVR: 192.168.44.3 Entry LPR: 192.168.44.200 Exit LPR: 192.168.44.201  Tested and working.  Check network and cameras. The DVR may be shot, the spectrum equipment was surged and has been replaced.)

	<b>Subtotal</b>	\$400.00
	<b>Sales Tax (0.0%)</b>	\$0.00
	<b>Total</b>	\$400.00
	<b>Payments/Credits</b>	\$0.00
	<b>Balance Due</b>	\$400.00

# Invoice

A TOTAL SOLUTION, INC. (ATS)  
Security & Fire Protection  
3487 Keystone Road  
Tarpon Springs, FL 34688  
Phone: 727-942-1993 Fax: 727-943-5919

DATE	INVOICE #
8/4/2022	0000164679

BILL TO: (Attention Accounts Payable)
DPFGMC 250 International Pkwy Ste 208 Lake Mary, FL 32746

SHIP TO:
Long Lake Ranch 19037 Long Lake Ranch Blvd Lutz, FL 33558

P.O. NO.	TERMS	DUE DATE	REP	JOB DATA	Federal ID Number	SERVICE DATE
	COD	9/27/2022				
ITEM	DESCRIPTION			QTY	RATE	AMOUNT
4361000 Sales	We have performed the following on August 4, 2022				0.00	0.00
4281000 Sales	Inspect Back-flow 3/4 inch			1	85.00	85.00T
4230000 Sales	See the 3/4 inch inspection report for deficiency details.				0.00	0.00
4281000 Sales	Inspect Back-flow (2) 8 inch			2	160.00	320.00T
4230000 Sales	See the 8 inch domestic M09406 inspection report for deficiency details.				0.00	0.00
4280000 Sales	A Follow-up service call will be required for deficiencies.				0.00	0.00

--

Past due accounts are subject to a 1.5% interest charge per month. If you pay by Credit Card and cancel payment you are responsible for all charge back fees. Returned Item Fee of \$35.00.

<b>Subtotal</b>	\$405.00
<b>Sales Tax (7.0%)</b>	\$28.35
<b>Total</b>	\$433.35
<b>Balance Due</b>	\$433.35

Phone #	Fax #	E-mail
727-942-1993	727-943-5919	k.chiong@atotalsolution.com
Web Site		www.atotalsolution.com

**KUTAK ROCK LLP**  
**TALLAHASSEE, FLORIDA**  
Telephone 404-222-4600  
Facsimile 404-222-4654

Federal ID 47-0597598

September 15, 2022

**Check Remit To:**  
Kutak Rock LLP  
PO Box 30057  
Omaha, NE 68103-1157

**Wire Transfer Remit To:**  
ABA #104000016  
First National Bank of Omaha  
Kutak Rock LLP  
A/C # 24690470  
Reference: Invoice No. 3109399  
Client Matter No. 12123-2

Mr. Howard McGaffney  
Long Lake Ranch CDD  
DPFG Management and Consulting LLC  
Suite 280  
250 International Parkway  
Lake Mary, FL 32746

Invoice No. 3109399  
12123-2

---

Re: Monthly Meetings

For Professional Legal Services Rendered

08/01/22	S. Sandy	Prepare for board meeting
08/04/22	M. Rigoni	Prepare for and attend board meeting
08/05/22	S. Sandy	Conduct meeting follow-up
08/08/22	M. Rigoni	Review electrical work proposal; review correspondence from McGaffney regarding revised budget
08/08/22	S. Sandy	Review correspondence regarding electrical work proposal; confer regarding same
08/08/22	D. Wilbourn	Prepare electrical services agreement
08/10/22	S. Sandy	Conduct meeting follow-up
08/16/22	S. Sandy	Prepare agreement for electrical work and for pool cleaning services
08/16/22	D. Wilbourn	Prepare pool cleaning services agreement; prepare electrical services agreement
08/18/22	S. Sandy	Review comments to Kazar electrical agreement
08/18/22	D. Wilbourn	Update and revise concrete slab repair agreement
08/29/22	M. Rigoni	Review August meeting minutes and provide comments

**KUTAK ROCK LLP**

Long Lake Ranch CDD  
September 15, 2022  
Client Matter No. 12123-2  
Invoice No. 3109399  
Page 2

08/29/22	S. Sandy	Review draft agenda and minutes; prepare for meeting; prepare Vesta agreements for pool cleaning and amenity management
08/30/22	S. Sandy	Review draft minutes; prepare agreement with KJK Concrete for golf cart slab; prepare for board meeting

TOTAL FOR SERVICES RENDERED	\$2,000.00
-----------------------------	------------

TOTAL CURRENT AMOUNT DUE	<u>\$2,000.00</u>
--------------------------	-------------------

**KUTAK ROCK LLP****TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

September 16, 2022

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

**Wire Transfer Remit To:**

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3097602

Client Matter No. 12123-1

Mr. Howard McGaffney  
Long Lake Ranch CDD  
DPFG Management and Consulting LLC  
Suite 280  
250 International Parkway  
Lake Mary, FL 32746

Invoice No. 3097602  
12123-1

---

Re: General Counsel

**For Professional Legal Services Rendered**

08/01/22	M. Rigoni	0.80	212.00	Review updated McElroy hearing outline; confer with Sandy
08/03/22	M. Rigoni	0.20	53.00	Confer with Kimel regarding HOA comments to the license agreement; follow up with Rupnarain regarding insurance carrier comments regarding same
08/05/22	M. Rigoni	0.60	159.00	Follow up with Rupnarain regarding license agreement related insurance coverage; confer with Kimel
08/05/22	D. Wilbourn	0.70	101.50	Prepare suspension of amenity use letter
08/09/22	S. Sandy	0.10	27.00	Prepare response to audit request
08/10/22	S. Sandy	1.80	486.00	Prepare access agreement; confer with Dobson regarding same; review correspondence regarding license agreement with HOA; confer regarding same
08/11/22	S. Sandy	0.10	27.00	Respond to FDEP survey request

**KUTAK ROCK LLP**

Long Lake Ranch CDD  
 September 16, 2022  
 Client Matter No. 12123-1  
 Invoice No. 3097602  
 Page 2

08/14/22	S. Sandy	0.40	108.00	Review temporary access request; confer with Dobson regarding same; prepare license agreement with HOA; prepare response to delayed audit filing
08/15/22	J. Gillis	0.30	43.50	Coordinate response to auditor letter
08/15/22	D. Wilbourn	1.60	232.00	Revise license agreement with HOA; prepare response to DEO noncompliance letter; prepare temporary access agreement for pool construction
08/16/22	S. Sandy	2.00	540.00	Confer with McGaffney regarding FY 2021 audit; review HOA request for landscape and sidewalk maintenance; prepare HOA use agreement; confer with Root regarding same
08/18/22	S. Sandy	0.20	54.00	Confer with Dobson and Chang regarding request to replace pins
08/19/22	S. Sandy	0.40	108.00	Confer with Dobson regarding McElroy claim; follow-up on HOA use agreement per correspondence from Root
08/22/22	S. Sandy	0.20	54.00	Confer with Jimenez and Pellan regarding HOA use agreement
08/23/22	S. Sandy	1.50	405.00	Confer with Pellan regarding HOA use agreement; confer with Root regarding same
08/24/22	S. Sandy	0.40	108.00	Review correspondence from Root regarding HOA use agreement; confer with Twomey regarding same
08/26/22	S. Sandy	0.50	135.00	Confer with Pellan regarding HOA use agreement; revise same; confer with Root regarding same
08/29/22	S. Sandy	1.30	351.00	Prepare access agreement for 1875 Deer Tracks Loop; conduct research regarding request from Mahadeen regarding property pin removal; confer with Dobson regarding same
08/29/22	D. Wilbourn	0.40	58.00	Revise and disseminate temporary access agreement



**KUTAK ROCK LLP**

Long Lake Ranch CDD  
September 16, 2022  
Client Matter No. 12123-1  
Invoice No. 3097602  
Page 3

08/30/22	S. Sandy	0.30	81.00	Confer with Smith and Thompson regarding insurance policies for activities on District property
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TOTAL HOURS	13.80
-------------	-------

TOTAL FOR SERVICES RENDERED	\$3,343.00
-----------------------------	------------

TOTAL CURRENT AMOUNT DUE	<u>\$3,343.00</u>
--------------------------	-------------------

Reed Electric, LLC  
PO box 7897  
Wesley Chapel, FL 33545

# Invoice

Date	P.O. No.
4/20/2022	

reedelectricfl.com

Long Lake Ranch CDD  
c/o DPFG  
250 International Parkway  
Suite 280  
Lake Mary, FL 32746

		Project	Invoice No.
		T&M	0133031
Description	Qty	Rate	Total
-Troubleshoot power for pool pump -Replace Vacuum pump breaker			
Service Electrician	2	85.00	170.00
3P45A breaker	1	91.17	91.17
		<b>Total</b>	\$261.17
		<b>Payments/Credits</b>	\$0.00
		<b>Balance Due</b>	\$261.17

**RedTree Landscape Systems**

5532 Auld Lane

Holiday, FL 34690

727-810-4464

service@redtreelandscape.system

s

redtreelandscapesystems.com

**Invoice 11438****BILL TO**

Long Lake Ranch Community

Development District

250 International Parkway,

Suite 208

Lake Mary, FL 32746 USA

**DATE**  
09/20/2022**PLEASE PAY**  
**\$400.00****DUE DATE**  
09/20/2022

ACTIVITY	QTY	RATE	AMOUNT
Landscape enhancement performed as per proposal approved 8/10/22: At round-a-bout across from 1849 Oak Hammock Court.			
<b>Landscape Construction</b> Put down Bahia grass seed in area specified. Includes all labor and materials.	1	400.00	400.00

**TOTAL DUE****\$400.00**

THANK YOU.

**RedTree Landscape Systems**

5532 Auld Lane

Holiday, FL 34690

727-810-4464

service@redtreelandscape.systems

s

redtreelandscapesystems.com

**Invoice 11439****BILL TO**

Long Lake Ranch Community

Development District

250 International Parkway,

Suite 208

Lake Mary, FL 32746 USA

DATE  
09/20/2022PLEASE PAY  
**\$2,100.00**DUE DATE  
09/20/2022

ACTIVITY	QTY	RATE	AMOUNT
Landscape enhancement performed as per proposal approved 7/18/22: 18948 Pampas Grass Lane - remove and replace sod.			
<b>Landscape Construction</b> Rip out, kill and remove dying / declining sod. Install (1,440) SF of Bahia sod. Includes all labor, materials, hauling and dumping fees.	1	2,100.00	2,100.00

**TOTAL DUE****\$2,100.00**

THANK YOU.

**RedTree Landscape Systems**

5532 Auld Lane

Holiday, FL 34690

727-810-4464

service@redtreelandscape.system

s

redtreelandscapesystems.com

**Invoice 11445****BILL TO**

Long Lake Ranch Community

Development District

250 International Parkway,

Suite 208

Lake Mary, FL 32746 USA

DATE  
09/23/2022PLEASE PAY  
\$390.00DUE DATE  
09/23/2022

ACTIVITY	QTY	RATE	AMOUNT
Landscape enhancement performed as per proposal approved 8/10/22: Install (2) Cypress trees along lake on Dagger Wing across from Clubhouse.			
<b>Landscape Construction</b> Installation of (2) 15gal cypress trees as pictured in proposal. Includes all labor and materials.	1	390.00	390.00

**TOTAL DUE****\$390.00**

THANK YOU.

**RedTree Landscape Systems**

5532 Auld Lane

Holiday, FL 34690

727-810-4464

service@redtreelandscape.system

s

redtreelandscapesystems.com

**Invoice 11449****BILL TO**

Long Lake Ranch Community

Development District

250 International Parkway,

Suite 208

Lake Mary, FL 32746 USA

DATE  
09/23/2022PLEASE PAY  
\$580.00DUE DATE  
09/23/2022

ACTIVITY	QTY	RATE	AMOUNT
Irrigation repairs performed on 9/3/22:			
Adding locks to controllers, electrical boxes and hose bibs per Tish.			
<b>Sales</b> Lock hasp's	2	18.00	36.00
<b>Sales</b> Large combination locks	6	25.00	150.00
<b>Sales</b> Hose bib lock hasp	2	15.00	30.00
<b>Sales</b> Small combination locks	2	17.00	34.00
<b>Sales</b> Labor - technician	6	55.00	330.00

**TOTAL DUE****\$580.00**

THANK YOU.



**RedTree Landscape Systems**

5532 Auld Lane

Holiday, FL 34690

727-810-4464

service@redtreelandscape.system

s

redtreelandscapesystems.com

**Invoice 11443****BILL TO**

Long Lake Ranch Community

Development District

250 International Parkway,

Suite 208

Lake Mary, FL 32746 USA

DATE  
09/23/2022PLEASE PAY  
\$2,250.00DUE DATE  
09/23/2022

ACTIVITY	QTY	RATE	AMOUNT
Landscape enhancement performed as per proposal approved 8/10/22: Sod replacement - corner of Pampas Drive and Fox Grape Loop.			
<b>Landscape Construction</b> Rip out and remove existing sod. Install (1,560) square feet of Bahia sod. Includes all labor, materials, hauling and dumping fees.	1	2,250.00	2,250.00

**TOTAL DUE****\$2,250.00**

THANK YOU.



LONG LAKE RANCH

Page 1 of 4

## Your Monthly Invoice

### Account Summary

New Charges Due Date	9/08/22
Billing Date	8/15/22
Account Number	813-406-4423-061521-5
PIN	8336
Previous Balance	163.40
Payments Received Thru 8/08/22	-163.40
Thank you for your payment!	
Balance Forward	.00
New Charges	163.40
<b>Total Amount Due</b>	<b>\$163.40</b>



## MAKE THE WAIT GREAT

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Eagan, MN 55121-2879

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250 INTERNATIONAL PKWY STE 208  
LAKE MARY FL 32746-5062



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LONG LAKE RANCH

Page 3 of 4

Date of Bill  
Account Number8/15/22  
813-406-4423-061521-5

## CURRENT BILLING SUMMARY

Local Service from 08/15/22 to 09/14/22

Qty Description	813/406-4423.0	Charge
<b>Basic Charges</b>		
OneVoice Nationwide		29.99
\$10 Voice Discount per Line When Bundled with Internet		
OneVoice Access Line		
Carrier Cost Recovery Surcharge		8.99
Federal Subscriber Line Charge - Bus		6.50
Access Recovery Charge-Business		2.50
Frontier Roadwork Recovery Surcharge		1.75
Federal USF Recovery Charge		2.98
FCA Long Distance - Federal USF Surcharge		2.97
FL State Communications Services Tax		2.75
County Communications Services Tax		1.35
FL State Gross Receipts Tax		1.03
Pasco County 911 Surcharge		.40
Federal Excise Tax		.33
FL Telecommunications Relay Service		.10
FL State Gross Receipts Tax		.07
<b>Total Basic Charges</b>		<b>61.71</b>
<b>Non Basic Charges</b>		
Business FiberOptic Internet 500/500M		95.99
\$10.00 Discount through 06/14/23		
<b>Total Non Basic Charges</b>		<b>95.99</b>
<b>Toll/Other</b>		
Federal Primary Carrier Single Line Charge		3.99
FCA Long Distance - Federal USF Surcharge		1.32
FL State Communications Services Tax		.26
County Communications Services Tax		.13
<b>Total Toll/Other</b>		<b>5.70</b>
<b>TOTAL</b>	<b>163.40</b>	

## CUSTOMER TALK

If your bill reflects that you owe a Balance Forward, you must make a payment immediately in order to avoid collection activities. You must pay a minimum of \$67.41 by your due date to avoid disconnection of your local service. All other charges should be paid by your due date to keep your account current.

Beginning with this bill, the charge for late payment has increased to \$14.00 plus 1.5% of the unpaid balance.

## Detail of Frontier Com of America Charges

Toll charged to 813/406-4423

## Legend Call Types:

DD - Day

## Caller Summary Report

	Calls	Minutes	Amount
Main Number	4	4	.00
***Customer Summary	4	4	.00

## Caller Summary Report

	Calls	Minutes	Amount
Interstate	3	3	.00
Intrastate	1	1	.00
***Customer Summary	4	4	.00

## EXHIBIT 8

**LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS**

September 30, 2021

**LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**  
**FINANCIAL STATEMENTS**  
September 30, 2021

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INDEPENDENT AUDITORS' REPORT

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Long Lake Ranch Community Development District, Pasco County, Florida ("District") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***Opinions***

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, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***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 on pages 3 - 7 and page 25 be presented to supplement the basic financial statements. Such information, 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 Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2022, on our consideration of Long Lake Ranch Community Development 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 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 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 Long Lake Ranch Community Development District's internal control over financial reporting and compliance.

### ***Report on Other Legal and Regulatory Requirements***

We have also issued our report dated September 19, 2022 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
September 19, 2022

# **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2021

Our discussion and analysis of Long Lake Ranch Community Development District, Pasco County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2021. 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 assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,934.
- The change in the District's total net position in comparison with the prior fiscal year was \$128,694, a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$1,904,867. A portion of fund balance is restricted for debt service and future capital repairs and replacement, 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 is intended to serve as the introduction to the District's 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 and liabilities, with the difference between the two 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.

# **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2021

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

### **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.

### **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 balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

# LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

### 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, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

#### Statement of Net Position

	2021	2020
Current assets	\$ 1,949,850	\$ 1,737,881
Capital assets	7,839,140	8,383,774
Total assets	9,788,990	10,121,655
Current liabilities	476,919	283,140
Long-term liabilities	9,308,137	9,705,887
Total liabilities	9,785,056	9,989,027
Net position		
Net invested in capital assets	(1,673,997)	(1,322,113)
Restricted for debt service	679,140	674,757
Unrestricted	998,791	779,984
Total net position	\$ 3,934	\$ 132,628

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

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

#### Change in Net Position

	2021	2020
Program revenues	\$ 1,886,457	\$ 1,881,116
General revenues	10,838	4,386
Total revenues	1,897,295	1,885,502
Expenses		
General government	163,842	159,412
Physical environment	1,042,394	1,033,215
Culture and recreation	261,260	222,838
Interest on long-term debt	558,493	568,592
Total expenses	2,025,989	1,984,057
Change in net position	(128,694)	(98,555)
Net position - beginning of year	132,628	231,183
Net position - end of year	\$ 3,934	\$ 132,628

# **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2021

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$2,025,989, which primarily consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by special assessments.

### **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 exceeded appropriations for the fiscal year ended September 30, 2021.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were higher than budgeted amounts due primarily to costs being higher than anticipated.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### Capital Assets

At September 30, 2021, the District had \$7,839,140 invested in infrastructure, landscape, equipment and furniture, and recreational amenities. More detailed information about the District's capital assets is presented in the notes of the financial statements.

#### Capital Debt

At September 30, 2021, the District had \$9,513,137 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

### **ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION**

For the fiscal year 2022, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.



# **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2021

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Long Lake Ranch Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, FL 32746.

# LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF NET POSITION

September 30, 2021

	GOVERNMENTAL ACTIVITIES
<b>ASSETS</b>	
Cash and cash equivalents	\$ 994,236
Assessments receivable	3,743
Deposits	42,904
Prepaid items	2,891
Restricted assets:	
Investments	903,575
Assessments receivable	2,501
Capital assets:	
Depreciable	7,839,140
TOTAL ASSETS	<u>\$ 9,788,990</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 44,983
Accrued interest payable	226,936
Bonds payable, due within one year	205,000
Bonds payable, due in more than one year	9,308,137
TOTAL LIABILITIES	<u>9,785,056</u>
<b>NET POSITION</b>	
Net investment in capital assets	(1,673,997)
Restricted for:	
Debt service	679,140
Unrestricted	998,791
TOTAL NET POSITION	<u>\$ 3,934</u>

The accompanying notes are an integral part of this financial statement

# LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF ACTIVITIES Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenues and
		Services	Contributions	Changes in Net
				Position
				Governmental
				Activities
Governmental activities				
General government	\$ 163,842	\$ 163,842	\$ -	\$ -
Physical environment	1,042,394	705,777	-	(336,617)
Culture and recreation	261,260	261,260	-	-
Interest on long-term debt	558,493	755,578	-	197,085
Total governmental activities	<u>\$ 2,025,989</u>	<u>\$ 1,886,457</u>	<u>\$ -</u>	<u>(139,532)</u>
General revenues:				
				417
Investment earnings				10,421
Miscellaneous income				<u>10,838</u>
Total general revenues				<u>(128,694)</u>
Change in net position				
Net position - October 1, 2020				<u>132,628</u>
Net position - September 30, 2021				<u>\$ 3,934</u>

The accompanying notes are an integral part of this financial statement

**LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT****BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2021

	<u>MAJOR FUNDS</u>		<u>TOTAL</u>
	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>GOVERNMENTAL</u>
			<u>FUNDS</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 994,236	\$ -	\$ 994,236
Assessments receivable	3,743	-	3,743
Deposits	42,904	-	42,904
Prepaid items	2,891	-	2,891
Restricted assets:			
Investments	-	903,575	903,575
Assessments receivable	-	2,501	2,501
TOTAL ASSETS	<u>\$ 1,043,774</u>	<u>\$ 906,076</u>	<u>\$ 1,949,850</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b><u>LIABILITIES</u></b>			
Accounts payable and accrued expenses	\$ 44,983	\$ -	\$ 44,983
TOTAL LIABILITIES	<u>44,983</u>	<u>-</u>	<u>44,983</u>
<b><u>FUND BALANCES</u></b>			
Nonspendable:			
Prepaid items and deposits	45,795	-	45,795
Restricted for:			
Debt service	-	906,076	906,076
Unassigned	<u>952,996</u>	<u>-</u>	<u>952,996</u>
TOTAL FUND BALANCES	<u>998,791</u>	<u>906,076</u>	<u>1,904,867</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,043,774</u>	<u>\$ 906,076</u>	<u>\$ 1,949,850</u>

The accompanying notes are an integral part of this financial statement

**LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2021

Total Governmental Fund Balances in the Balance Sheet, Page 10	\$ 1,904,867
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	11,010,627
Less accumulated depreciation	(3,171,487)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(226,936)
Original issue premium	166,863
Governmental bonds payable	(9,680,000)
Net Position of Governmental Activities, Page 8	<u>\$ 3,934</u>

The accompanying notes are an integral part of this financial statement

**LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**Year Ended September 30, 2021**

	MAJOR FUNDS		TOTAL
	GENERAL	DEBT SERVICE	GOVERNMENTAL FUNDS
<b>REVENUES</b>			
Special assessments	\$ 1,130,879	\$ 755,578	\$ 1,886,457
Miscellaneous revenue	10,421	-	10,421
Investment earnings	369	48	417
<b>TOTAL REVENUES</b>	<u>1,141,669</u>	<u>755,626</u>	<u>1,897,295</u>
<b>EXPENDITURES</b>			
General government	163,842	-	163,842
Physical environment	586,408	-	586,408
Culture and recreation	167,606	-	167,606
Capital outlay	5,006	-	5,006
Debt			
Principal	-	200,000	200,000
Interest expense	-	555,862	555,862
<b>TOTAL EXPENDITURES</b>	<u>922,862</u>	<u>755,862</u>	<u>1,678,724</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>218,807</u>	<u>(236)</u>	<u>218,571</u>
<b>FUND BALANCE</b>			
Beginning of year	<u>779,984</u>	<u>906,312</u>	<u>1,686,296</u>
End of year	<u>\$ 998,791</u>	<u>\$ 906,076</u>	<u>\$ 1,904,867</u>

The accompanying notes are an integral part of this financial statement



**LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended September 30, 2021**

Net Change in Fund Balances - Total Governmental Funds, Page 12                      \$    218,571

Amount reported for governmental activities in the Statement of Activities  
are different because:

Governmental funds report capital outlays as expenditures. However,  
in the Statement of Activities, the costs of those assets are depreciated  
over their estimated useful lives:

Capital outlay	5,006
----------------	-------

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:

Payments on long-term debt	200,000
----------------------------	---------

Certain items reported in the Statement of Activities do not require  
the use of current financial resources and therefore are not reported  
expenditures in the governmental funds:

Current year provision for depreciation	(549,640)
Change in accrued interest payable	4,619
Provision for amortization of bond premium	(7,250)

Change in Net Position of Governmental Activities, Page 9	\$   (128,694)
---	----------------

The accompanying notes are an integral part of this financial statement

# **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2021

### **NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY**

Long Lake Ranch Community Development District (the District) was established on January 14, 2013 by ordinance 13-01 of the Board of County Commissioners of Pasco County, Florida, under the Uniform Community Development District Act of 1980, 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. All of the Board members are affiliated with the Developers. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

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 B - 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.

# **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2021

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Government-Wide and Fund Financial Statements (continued)**

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.

#### **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 economic 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.

#### **Assessments**

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. 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. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

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. All other revenue items are considered to be measurable and available only when cash is received by the government.

# **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2021

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

The District reports the following major governmental fund:

##### 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.

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.

##### Debt Service Fund

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

#### **Assets, Liabilities and Net Position or Equity**

##### Restricted Assets

These assets represent cash and investments set aside pursuant to 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 Interlocal 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.

# LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Assets, Liabilities and Net Position or Equity (continued)

##### Deposits and Investments (continued)

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

##### Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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 one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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>
Equipment and furniture	10
Recreational amenities	15-30
Infrastructure - stormwater	25
Infrastructure - roadways	25
Landscape/hardscape	15

# **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2021

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Assets, Liabilities and Net Position or Equity (continued)**

##### **Capital Assets (continued)**

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.

##### **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 expensed when 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 uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

##### **Deferred Outflows/Inflows of Resources**

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

# **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2021

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Assets, Liabilities and Net Position or Equity (continued)**

##### 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.

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

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

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

#### **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.



# LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE C - 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 D – DEPOSITS AND INVESTMENTS

#### Deposits

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

#### Investments

The District's investments were held as follows at September 30, 2021:

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First			Weighted average of the
American Government Obligation CL Y	\$ 903,575	S&P AAAM	fund portfolio: 14 days
Total Investments	<u>\$ 903,575</u>		

# **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2021

### **NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)**

#### **Investments (continued)**

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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 anyone 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.

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.

# LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Balance 10/01/2020	Increases	Decreases	Balance 09/30/2021
<b>Governmental activities:</b>				
Capital assets, being depreciated				
Equipment and furniture	\$ 136,378	\$ 5,006	\$ -	\$ 141,384
Recreational amenities	2,005,163	-	-	2,005,163
Infrastructure - stormwater	2,235,585	-	-	2,235,585
Infrastructure - roadways	3,350,638	-	-	3,350,638
Landscape/hardscape	3,277,857	-	-	3,277,857
Total capital assets, being depreciated	11,005,621	5,006	-	11,010,627
Less accumulated depreciation for:				
Equipment and furniture	71,599	14,013	-	85,612
Recreational amenities	491,684	93,654	-	585,338
Infrastructure - stormwater	469,471	89,423	-	558,894
Infrastructure - roadways	703,636	134,026	-	837,662
Landscape/hardscape	885,457	218,524	-	1,103,981
Total accumulated depreciation	2,621,847	549,640	-	3,171,487
Total capital assets, being depreciated - net	8,383,774	(544,634)	-	7,839,140
Governmental activities capital assets - net	\$ 8,383,774	\$ (544,634)	\$ -	\$ 7,839,140

Depreciation expense of \$549,640 was charged to physical environment and culture and recreation in the amount of \$455,986 and \$93,654, respectively.

### NOTE F – LONG-TERM LIABILITIES

**\$4,450,000 Capital Improvement Revenue Bonds, Series 2014A-1** – On June 6, 2014, the District issued \$4,450,000 in Capital Improvement Revenue Bonds, Series 2014A-1. The Bonds were issued to finance a portion of the cost of acquiring, construction and equipping of certain assessable improvements comprising the Series 2014 project. The Bonds are payable in annual principal installments through May 2044. The Bonds bear interest ranging from 5.625% to 6.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2015.

# LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE F – LONG-TERM LIABILITIES (CONTINUED)

**\$3,190,000 Capital Improvement Revenue Bonds, Series 2015A-1** – On October 9, 2015, the District issued \$3,190,000 in Capital Improvement Revenue Bonds, Series 2015A-1. The Bonds were issued to finance a portion of the cost of acquiring, construction and equipping of certain assessable improvements comprising the Series 2015 project. The Bonds are payable in annual principal installments through May 2045. The Bonds bear interest ranging from 6.0% to 6.25% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2016.

**\$3,105,000 Capital Improvement Revenue Bonds, Series 2016** – On November 4, 2016, the District issued \$3,105,000 in Capital Improvement Revenue Bonds, Series 2016. The Bonds were issued to finance a portion of the cost of acquiring, construction and equipping of certain assessable improvements comprising the Series 2016 project. The Bonds are payable in annual principal installments through May 2046. The Bonds bear interest ranging from 4.0% to 4.75% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2017.

The Bond Indenture has certain 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2021.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2021:

	Balance 10/1/2020	Additions	Deletions	Balance 9/30/2021	Due Within One Year
Capital Improvement Revenue Bonds, Series 2014A-1	\$ 4,040,000	\$ -	\$ 85,000	\$ 3,955,000	\$ 85,000
Capital Improvement Revenue Bonds, Series 2015A-1	2,970,000	-	50,000	2,920,000	55,000
Capital Improvement Revenue Bonds, Series 2016	2,870,000	-	65,000	2,805,000	65,000
	9,880,000	-	200,000	9,680,000	205,000
Unamortized bond discount	(174,113)	-	(7,250)	(166,863)	-
	<u>\$ 9,705,887</u>	<u>\$ -</u>	<u>\$ 192,750</u>	<u>\$ 9,513,137</u>	<u>\$ 205,000</u>

# LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2021 are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 205,000	\$ 545,832	\$ 750,832
2023	215,000	535,150	750,150
2024	225,000	523,888	748,888
2025	235,000	511,844	746,844
2026	250,000	499,144	749,144
2027-2031	1,475,000	2,272,122	3,747,122
2032-2036	1,950,000	1,807,546	3,757,546
2037-2041	2,585,000	1,183,938	3,768,938
2042-2046	2,540,000	364,264	2,904,264
	<u>\$ 9,680,000</u>	<u>\$ 8,243,728</u>	<u>\$ 17,923,728</u>

### NOTE G - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

### NOTE H - 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; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

### NOTE I – CONCENTRATION

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

**LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT****STATEMENT OF REVENUES AND EXPENDITURES****BUDGET AND ACTUAL – GENERAL FUND**

Year Ended September 30, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Special assessments	\$ 879,787	\$ 879,787	\$ 1,130,879	\$ 251,092
Miscellaneous revenue	-	-	10,421	10,421
Investment earnings	-	-	369	369
TOTAL REVENUES	<u>879,787</u>	<u>879,787</u>	<u>1,141,669</u>	<u>261,882</u>
<b>EXPENDITURES</b>				
Current				
General government	123,412	121,682	163,842	(42,160)
Physical environment	596,965	594,132	586,408	7,724
Culture and recreation	159,410	163,973	167,606	(3,633)
Capital outlay	-	-	5,006	(5,006)
TOTAL EXPENDITURES	<u>879,787</u>	<u>879,787</u>	<u>922,862</u>	<u>(43,075)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	218,807	<u>\$ 218,807</u>
<b>FUND BALANCES</b>				
Beginning of year			<u>779,984</u>	
End of year			<u>\$ 998,791</u>	

**LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**  
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).

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 exceeded appropriations for the fiscal year ended September 30, 2021.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were higher than budgeted amounts due primarily to costs being higher than anticipated. The general fund reported a surplus for the fiscal year ended 2021.



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  
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 the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Long Lake Ranch Community Development District, as of September 30, 2021 and for the year ended September 30, 2021, which collectively comprise Long Lake Ranch Community Development District's basic financial statements and have issued our report thereon dated September 19, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit, 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 over financial reporting.

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 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 may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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

This report is intended 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.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

September 19, 2022

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  
Long Lake Ranch Community Development District  
Pasco County, Florida

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2021. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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 and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

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 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.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee Hartley & Barnes, P.A.  
Fort Pierce, Florida  
September 19, 2022

Management Letter

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

**Report on the Financial Statements**

We have audited the financial statements of the Long Lake Ranch Community Development District ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated September 19, 2022.

**Auditors' Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' 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 report, which are dated September 19, 2022, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

**Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

## **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's 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.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

## **Specific Information**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Long Lake Ranch Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 4.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 2.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$9,139.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$49,097.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Long Lake Ranch Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$638 to \$1,513 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,886,457.
- c. The total amount of outstanding bonds issued by the district as \$9,680,000.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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. In connection with our audit, we did note the finding:

Finding: The District did not submit the completed annual financial report by June 30, 2022 as required by Section 218.32(d) Florida Statutes and Rules of the Auditor General.

Management Response: The District will ensure that going forward the audit is completed by the June 30th deadline.

### **Purpose of this Letter**

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

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

September 19, 2022

## EXHIBIT 9



Good afternoon Tish,

I'm working for Smartlink with Verizon Wireless as site acquisition for search rings in Pasco County. I'm looking for landowners in the Long Lake Ranch area to lease 100'x100' (could possibly be smaller) for the purpose of building a cell tower. I've inserted the exact ring below. If that is something you would like to discuss for further details, please give me a call or respond to this email and I can arrange a time.

I think we can make 50'x50' work (I know space is a premium). If you have a chance, let me know if monthly income is something that the community would be willing to lease some space for?

Thanks for your time and I look forward to discussing this opportunity further.

Regards,

Mike Murphy



**Michael Murphy**

**Real Estate Specialist**

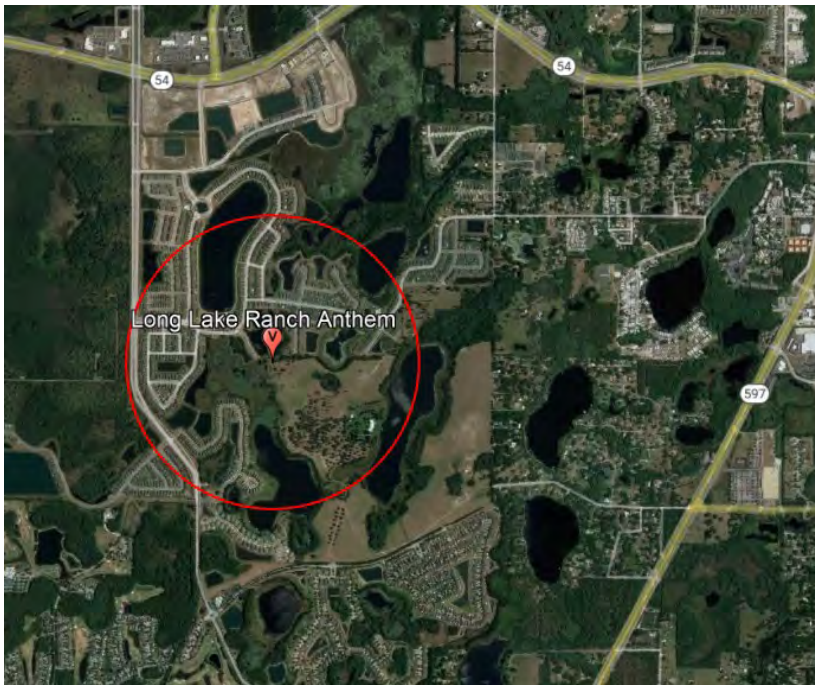
[Michael.Murphy@smartlinkgroup.com](mailto:Michael.Murphy@smartlinkgroup.com)

704-564-6976

[www.smartlinkgroup.com](http://www.smartlinkgroup.com)

Keeping America Connected For Over  
20 Years

Link with us.



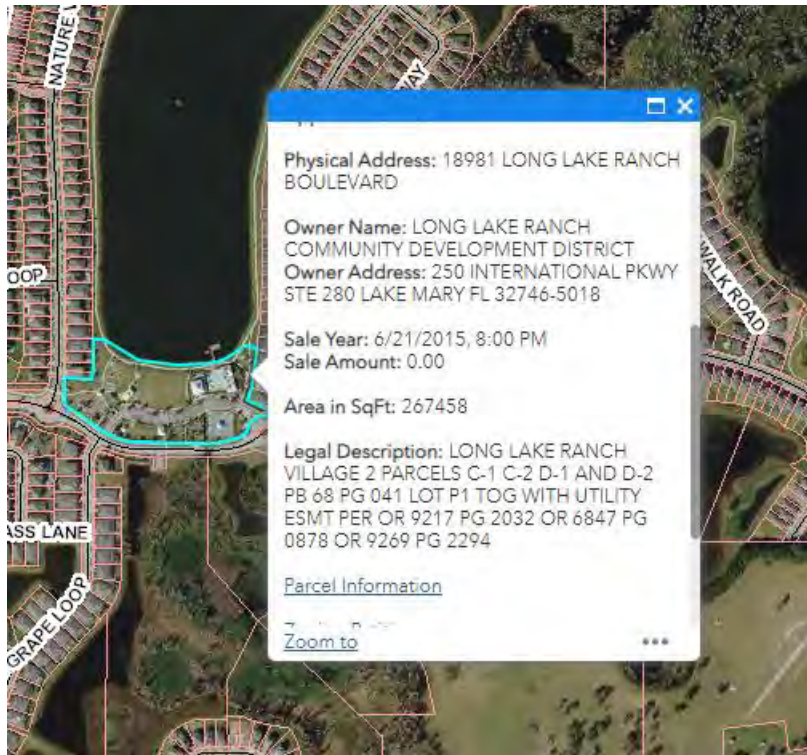
Good morning Tish,

Per our conversation yesterday, below is an idea of what we would be proposing. The purpose of the tower would be to increase coverage and capacity of the Verizon wireless network in the general area of the Long Lake Ranch community. We would be considerate of the communities need to reduce the visual impact. There are many options that we can talk through on the call next week. The primary area we would be looking at would be pictured below (or within close proximity), but we would be open to suggestions from the community. We are proposing a 160' Unipole (center), which I have also pictured below.

Let me know what time the call is next week and any advance questions you might have. Thanks again for your time and consideration and I look forward to working with you further on this project.

Regards,

Mike Murphy  
704-564-6976



## EXHIBIT 10

## RESOLUTION 2023-01

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2021/2022, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, on August 5, 2021, the Board of Supervisors of Long Lake Ranch Community Development District ("**Board**"), adopted Resolution 2021-16 providing for the adoption of the District's Fiscal Year 2021/2022 annual budget ("**Budget**"); and

**WHEREAS**, the District Manager, at the direction of the Board, has prepared an amended Budget, to reflect changes in the actual and anticipated appropriations of the Budget; and

**WHEREAS**, Chapters 189 and 190, *Florida Statutes*, and Section 3 of Resolution 2021-16 authorize the Board to amend the Budget at any time within Fiscal Year 2021/2022 or within sixty (60) days following the end of the Fiscal Year 2021/2022; and

**WHEREAS**, the Board finds that it is in the best interest of the District and its landowners to amend the Budget to reflect the actual appropriations; and

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

#### 1. BUDGET AMENDMENT.

- a. The Board has reviewed the District Manager's proposed amended Budget, copies of which are on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The amended Budget attached hereto as **Exhibit A** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of sections 190.008(2)(a) and 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, "**Adopted Annual Budget**") may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2021/2022.

- c. The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as "The Adopted Budget for Long Lake Ranch Community Development District for the fiscal year ending September 30, 2022, as amended and adopted by the Board of Supervisors effective November 3, 2022."

**2. APPROPRIATIONS.** There is hereby appropriated out of the revenues of Long Lake Ranch Community Development District, the fiscal year beginning October 1, 2021, and ending September 30, 2022, the sums set forth below, to be raised by special assessments, which sums are deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

GENERAL FUND	\$ 1,043,565
CAPITAL RESERVE FUND	\$ 0
DEBT SERVICE FUND (SERIES 2014)	\$ 319,197
DEBT SERVICE FUND (SERIES 2015)	\$ 232,888
DEBT SERVICE FUND (SERIES 2016)	\$ 193,406
<b>TOTAL ALL FUNDS</b>	<b>\$ 1,789,056</b>

**3. CONFLICTS.** This Resolution is intended to amend, in part, Resolution 2021-16, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2021-16 that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

**4. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

- 5. EFFECTIVE DATE.** This Resolution shall take effect as of November 3, 2022.

Introduced, considered favorably, and adopted this 3rd day of November 2022.

**ATTEST:**

**LONG LAKE RANCH COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Exhibit A**  
Amended Fiscal Year 2021/2022 Budget



**LONG LAKE RANCH CDD**  
**FISCAL YEAR 2022 AMENDED BUDGET**  
**GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2022 ADOPTED	FY 2022 ACTUAL THROUGH 09/30/2022	FY 2022 AMENDED	VARIANCE FY 2022 ADOPTED & FY 2022 AMENDED
<b>REVENUE</b>				
<b>ASSESSMENTS LEVIED:</b>				
ASSESSMENTS LEVIED (NET ON-ROLL):	\$ 1,280,277	\$ 1,282,844	\$ 1,282,844	\$ 2,567
<b>ADDITIONAL REVENUE:</b>				
TENNIS	-	-	-	-
ROOM RENTALS	-	-	-	-
INTEREST	-	260	260.48	260.48
MISC. REVENUE	-	44,095	44,095.26	44,095.26
FUND BALANCE FORWARD (removed)	75,000	-	-	(75,000.00)
<b>TOTAL REVENUE</b>	<b>1,355,277</b>	<b>1,327,200</b>	<b>1,327,200</b>	<b>(28,078)</b>
<b>EXPENDITURES</b>				
<b>ADMINISTRATIVE:</b>				
SUPERVISORS - REGULAR MEETINGS	9,600	9,800	9,800	200
SUPERVISORS - WORKSHOPS	-	-	-	-
PAYROLL TAXES (BOS)	734	750	750	15
PAYROLL SERVICES FEES	600	678	678	78
DISTRICT MANAGEMENT	18,530	18,448	18,530	-
ADMINISTRATIVE	3,610	3,962	3,962	352
FINANCIAL & REVENUE COLLECTIONS (Assessment Roll Preparation)	3,850	3,667	3,850	-
ACCOUNTING	16,850	17,500	17,500	650
MEETING OVERAGES	500	648	648	148
DISTRICT COUNSEL	30,000	50,552	50,552	20,552
DISTRICT ENGINEER	17,000	13,521	17,000	-
BANK FEES	150	-	150	-
AUDITING	6,000	-	6,000	-
REGULATORY PERMITS AND FEES	175	175	175	-
PROPERTY TAXES	250	676	676	426
LEGAL ADVERTISING	1,500	807	1,500	-
WEBSITE ADMINISTRATION	2,015	2,164	2,164	149
<b>TOTAL ADMINISTRATIVE</b>	<b>111,364</b>	<b>123,347</b>	<b>133,934</b>	<b>22,570</b>
<b>INSURANCE:</b>				
PUBLIC OFFICIALS & GENERAL LIABILITY	5,919	-	-	(5,919)
PROPERTY INSURANCE	14,130	18,865	18,865	4,735
<b>TOTAL INSURANCE</b>	<b>20,049</b>	<b>18,865</b>	<b>18,865</b>	<b>(1,184)</b>
<b>DEBT SERVICE ADMINISTRATION:</b>				
DISCLOSURE REPORT (Dissemination Agent)	3,850	-	2,000	(1,850)
ARBITRAGE REBATE	1,300	1,150	1,150	(150)
TRUSTEE FEES	11,152	15,701	15,701	4,549
<b>TOTAL DEBT SERVICE ADMINISTRATION</b>	<b>16,302</b>	<b>16,851</b>	<b>18,851</b>	<b>2,549</b>
<b>UTILITIES:</b>				
UTILITIES - ELECTRICITY	57,200	77,939	77,939	20,739
UTILITIES - STREETLIGHTS	159,600	116,218	130,000	(29,600)
UTILITIES - WATER/SEWER	33,000	9,529	11,505	(21,495)
UTILITIES - SOLID WASTE REMOVAL	960	1,211	1,716	756
<b>TOTAL UTILITIES</b>	<b>250,760</b>	<b>204,898</b>	<b>221,160</b>	<b>(29,600)</b>
<b>SECURITY:</b>				
SECURITY MONITORING SERVICES	6,252	2,349	3,000	(3,252)
SECURITY REPAIRS & MAINTENANCE	9,000	5,165	6,500	(2,500)
<b>TOTAL SECURITY</b>	<b>15,252</b>	<b>7,514</b>	<b>9,500</b>	<b>(5,752)</b>

<b>PHYSICAL ENVIRONMENT:</b>				
FIELD SERVICES	4,815	5,000	5,000	185
FOUNTAIN SERVICE REPAIRS & MAINTENANCE	2,500	600	2,500	-
AQUATIC MAINTENANCE	29,520	28,366	29,520	-
MITIGATION AREA MONITORING & MAINTENANCE	3,100	650	3,100	-
AQUATIC PLANT REPLACEMENT	2,500	1,950	2,500	-
STORMWATER SYSTEM MAINTENANCE	500	-	500	-
MIDGE FLY TREATMENTS	-	-	-	-
FISH STOCKING	11,100	1,445	11,100	-
LAKE & POND MAINTENANCE	2,000	-	2,000	-
ENTRY & WALLS MAINTENANCE	5,500	3,994	5,500	-
LANDSCAPE MAINTENANCE - CONTRACT	183,982	176,825	183,982	-
LANDSCAPE REPLACEMENT MULCH	60,000	56,325	60,000	-
LANDSCAPE REPLACEMENT ANNUALS	24,000	22,180	24,000	-
LANDSCAPE REPLACEMENT PLANTS & SHRUBS	45,000	34,405	45,000	-
TREE TRIMMING & MAINTENANCE	-	-	-	-
OTHER LANDSCAPE -FIRE ANT TREAT	1,500	-	1,500	-
IRRIGATION REPAIRS & MAINTENANCE	6,000	11,528	6,000	-
DECORATIVE LIGHT MAINTENANCE	9,050	8,900	9,050	-
FIELD CONTINGENCY	-	-	-	-
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>391,067</b>	<b>352,168</b>	<b>391,252</b>	<b>185</b>
<b>ROAD &amp; STREET FACILITIES</b>				
SIDEWALK REPAIR & MAINTENANCE	1,000	-	1,000	-
ROADWAY REPAIR & MAINTENANCE	1,000	53	1,000	-
SIGNAGE REPAIR & REPLACEMENT	2,500	8,600	8,600	6,100
<b>TOTAL ROAD &amp; STREET FACILITIES</b>	<b>4,500</b>	<b>8,653</b>	<b>10,600</b>	<b>6,100</b>
<b>PARKS AND RECREATION:</b>				
CLUBHOUSE MANAGEMENT	124,353	117,422	124,353	-
POOL MAINTENANCE - CONTRACT	-	-	-	-
DOG WASTE STATION SUPPLIES	-	-	-	-
MAINTENANCE & REPAIR	21,000	18,147	21,000	-
OFFICE SUPPLIES	500	1,407	500	-
FURNITURE REPAIR/REPLACEMENT	1,500	1,827	1,500	-
POOL REPAIRS	1,500	2,491	1,500	-
POOL PERMITS	1,000	611	1,000	-
COMMUNICATIONS (TEL, FAX, INTERNET )	8,090	3,233	8,090	-
FACILITY A/C & HEATING MAINTENANCE & REPAIRS	2,000	-	2,000	-
COMPUTER SUPPORT MAINTENANCE & REPAIR	1,000	-	1,000	-
PLAYGROUND EQUIPMENT & MAINTENANCE	1,000	86	1,000	-
ATHLETIC/PARK & COURT/FIELD REPAIRS	5,000	4,396	5,000	-
PEST CONTROL	2,460	1,200	2,460	-
CLUBHOUSE SUPPLIES	-	-	-	-
<b>TOTAL PARKS AND RECREATION</b>	<b>169,403</b>	<b>150,818</b>	<b>169,403</b>	<b>-</b>
<b>PROJECT BUDGET</b>				
PRESSURE WASHING	20,000	21,664	20,000	-
CAPITAL OUTLAY	125,000	27,190	50,000	(75,000)
<b>TOTAL PROJECT BUDGET</b>	<b>145,000</b>	<b>48,854</b>	<b>70,000</b>	<b>(75,000)</b>
<b>OTHER FINANCING SOURCES &amp; USES</b>				
TRANSFER TO CAPITAL RESERVE FUND	231,580	-	-	(231,580)
TRANSFER TO DEBT SERVICE RESERVE FUND	-	-	-	-
<i>*Amended Budget moves this to below expenses</i>				-
<b>TOTAL EXPENDITURES</b>	<b>1,355,277</b>	<b>931,968</b>	<b>1,043,565</b>	<b>(311,712)</b>
<b>EXCESS OF REVENUE OVER / (UNDER) EXPENDITURES</b>	<b>-</b>	<b>395,231</b>	<b>283,634</b>	<b>283,634</b>
<b>OTHER FINANCING SOURCES &amp; USES</b>				
TRANSFER OUT - TO THE CAPITAL RESERVE FUND	-	(231,580)	(231,580)	(231,580)
TRANSFER OUT - TO THE DEBT SERVICE PREPAYMENT	-	(16,451)	(16,451)	(16,451)
<b>TOTAL OTHER FINANCING RESOURCES &amp; USES</b>	<b>-</b>	<b>(248,031)</b>	<b>(248,031)</b>	<b>(248,031)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>147,200</b>	<b>35,603</b>	<b>35,603</b>
<b>FUND BALANCE</b>				
FUND BALANCE - BEGINNING (Audited-2021)	276,740	328,539	328,539	51,799
NET CHANGE IN FUND BALANCE	-	147,200	35,603	35,603
INCREASE OF FUND BALANCE FOR CAPITAL RESERVES				
<b>FUND BALANCE - ENDING</b>	<b>\$ 276,740</b>	<b>\$ 475,740</b>	<b>\$ 364,142</b>	<b>\$ 87,402</b>
<b>ANALYSIS OF FUND BALANCE</b>				
<b>COMMITTED</b>				
NONSPENDABLE DEPOSITS	-	45,794	45,794	45,794
<b>ASSIGNED</b>				
WORKING CAPITAL	201,740	201,740	201,740	-
DECREASE FOR FUND BALANCE FORWARD	75,000	-	-	(75,000)
<b>UNASSIGNED</b>	<b>-</b>	<b>228,205</b>	<b>116,608</b>	<b>41,608</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 276,740</b>	<b>\$ 475,739</b>	<b>\$ 364,142</b>	<b>\$ (29,206)</b>

**LONG LAKE RANCH CDD**  
**FISCAL YEAR 2022 AMENDED BUDGET**  
**CAPITAL RESERVE FUND (CRF)**

	FY 2022 ADOPTED	FY 2022 ACTUAL THROUGH 09/30/2022	FY 2022 AMENDED	VARIANCE FY 2022 ADOPTED & FY 2022 AMENDED
1 <b>REVENUES</b>				
2     SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ -	\$ -	\$ -	\$ -
3     INTEREST	-	-	-	-
4     MISC. REVENUE	-	5,000	5,000	5,000
5 <b>TOTAL REVENUES</b>	-	5,000	5,000	5,000
6				
7 <b>EXPENDITURES</b>				-
8     CAPITAL IMPROVEMENT PLAN (CIP)	-	-	-	-
9     CONTINGENCY	-	-	-	-
10 <b>TOTAL EXPENDITURES</b>	-	-	-	-
11				
12 <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	5,000	5,000	5,000
13				
14 <b>OTHER FINANCING SOURCES &amp; USES</b>				-
15     TRANSFER IN FROM GENERAL FUND	231,580	231,580	231,580	-
16 <b>TOTAL OTHER FINANCING SOURCES &amp; USES</b>	231,580	231,580	231,580	-
17				
18 <b>NET CHANGE IN FUND BALANCE</b>	231,580	236,580	236,580	5,000
19				
20 <b>FUND BALANCE</b>				-
21     FUND BALANCE - BEGINNING (Audited-2021)	684,040	670,252	670,252	(13,788)
22     NET CHANGE IN FUND BALANCE	231,580	236,580	236,580	5,000
23 <b>FUND BALANCE - ENDING</b>	\$ 915,620		\$ 906,832	\$ (8,788)
24				
25 <b>ANALYSIS OF FUND BALANCE</b>				
26 <b>COMMITTED</b>				
Future Capital Improvements	800,832	800,832	800,832	-
27 <b>ASSIGNED</b>				-
Working capital	75,000	75,000	75,000	-
<b>UNASSIGNED</b>		31,000	31,000	31,000
28 <b>FUND BALANCE - ENDING</b>	\$ 875,832	\$ 906,832	\$ 906,832	\$ 31,000

**LONG LAKE RANCH CDD  
FISCAL YEAR 2022 AMENDED BUDGET  
RESERVE STUDY-TARGETED GOAL ANALYSIS**

Fiscal Calendar Year	Annual Assessment	Annual Interest	Annual Expenses	Net Change in Fund Balance Gain / (Use)	Net Reserve Funds	% Funded	Fully Funded Balance
2023	\$237,600	\$5,121	\$30,587	\$207,013	\$1,127,270	78%	\$1,440,725
2024	\$243,540	\$6,195	\$67,237	\$176,303	\$1,309,768	80%	\$1,639,314
2025	\$249,629	\$7,122	\$36,870	\$212,759	\$1,529,648	85%	\$1,811,199
2026	\$255,869	\$8,235	\$401,644	-\$145,775	\$1,392,109	69%	\$2,024,156
2027	\$262,266	\$7,562	\$193,326	\$68,940	\$1,468,611	78%	\$1,877,292
2028	\$268,823	\$7,960	\$72,978	\$195,845	\$1,672,416	86%	\$1,947,497
2029	\$275,543	\$8,994	\$8,373	\$267,170	\$1,948,580	91%	\$2,149,152
2030	\$282,432	\$10,391	\$25,785	\$256,647	\$2,215,618	91%	\$2,427,891
2031	\$289,493	\$11,742	\$588,313	-\$298,820	\$1,928,540	71%	\$2,701,750
2032	\$296,730	\$10,324	\$82,106	\$214,624	\$2,153,487	89%	\$2,414,337
2033	\$304,148	\$11,465	\$16,799	\$287,349	\$2,452,302	93%	\$2,644,920

**LONG LAKE RANCH CDD  
FISCAL YEAR 2015 THROUGH PRESENT  
CAPITAL RESERVE FUNDING**

Fiscal Calendar Year	Annual Contribution	Increase in Fund Balance / Transfer In	Annual Interest	Annual Expenses	Net Change in Fund Balance Gain / (Use)
2015	\$20,000	\$0	\$5	\$0	\$20,005
2016	\$20,000	\$0	\$50	\$0	\$40,055
2017	\$20,000	\$0	\$75	\$0	\$60,130
2018	\$40,000	\$0	\$456	\$14,695	\$85,891
2019	\$175,938	\$0	\$3,694	\$0	\$265,523
2020	\$175,938	\$0	\$2,030	\$0	\$443,491
2021	\$240,550	\$0	\$19	\$0	\$684,060
2022	\$0	\$231,580	\$0	\$0	\$915,640
2023	\$222,628	\$25,000	\$1,000	\$101,504	\$1,062,764
2024	\$243,540	\$0	\$0	\$101,504	\$1,204,800
2025	\$249,629	\$0	\$0	\$101,504	\$1,352,925

Established Reserve Fund with a \$20,000 transfer of funds from the GF  
First year with assessments for Reserve Fund (Rounding)

Budget Amendment: 2021 Audit shows \$998,791 in total Fund Balance (does not show Reserves)  
2023 Budget Amendment-Transfer \$25,000 from GF to CRF

## EXHIBIT 11

## RESOLUTION 2023-02

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2022/2023, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, on August 4, 2022, the Board of Supervisors of Long Lake Ranch Community Development District ("**Board**"), adopted Resolution 2022-11 providing for the adoption of the District's Fiscal Year 2022/2023 annual budget ("**Budget**"); and

**WHEREAS**, the District Manager, at the direction of the Board, has prepared an amended Budget, to reflect changes in the actual and anticipated appropriations of the Budget; and

**WHEREAS**, Chapters 189 and 190, *Florida Statutes*, and Section 3 of Resolution 2022-11 authorize the Board to amend the Budget at any time within Fiscal Year 2022/2023 or within sixty (60) days following the end of the Fiscal Year 2022/2023; and

**WHEREAS**, the Board finds that it is in the best interest of the District and its landowners to amend the Budget to reflect the actual appropriations; and

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

#### 1. BUDGET AMENDMENT.

- a. The Board has reviewed the District Manager's proposed amended Budget, copies of which are on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The amended Budget attached hereto as **Exhibit A** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of sections 190.008(2)(a) and 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, "**Adopted Annual Budget**") may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2022/2023.

- c. The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as "The Adopted Budget for Long Lake Ranch Community Development District for the fiscal year ending September 30, 2023, as amended and adopted by the Board of Supervisors effective November 3, 2022."

**2. APPROPRIATIONS.** There is hereby appropriated out of the revenues of Long Lake Ranch Community Development District, the fiscal year beginning October 1, 2022, and ending September 30, 2023, the sums set forth below, to be raised by special assessments, which sums are deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ 1,117,666
CAPITAL RESERVE FUND	\$ 101,504
DEBT SERVICE FUND (SERIES 2014A-1)	\$ 318,994
DEBT SERVICE FUND (SERIES 2015A-1)	\$ 234,438
DEBT SERVICE FUND (SERIES 2016)	\$ 190,569
<b>TOTAL ALL FUNDS</b>	<b>\$ 1,963,170</b>

**3. CONFLICTS.** This Resolution is intended to amend, in part, Resolution 2022-11, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2022-11 that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

**4. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

- 5. EFFECTIVE DATE.** This Resolution shall take effect as of November 3, 2022.

Introduced, considered favorably, and adopted this 3rd day of November 2022.

**ATTEST:**

**LONG LAKE RANCH COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors



**Exhibit A**  
Amended Fiscal Year 2022/2023 Budget

**LONG LAKE RANCH CDD**  
**FISCAL YEAR 2023 AMENDED BUDGET**  
**GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2022 ACTUALS THROUGH 09/30/2022	FY 2023 ADOPTED	FY 2023 AMENDED	VARIANCE FY 2023 ADOPTED & FY 2023 AMENDED
<b>REVENUE</b>				
<b>ASSESSMENTS LEVIED:</b>				
ASSESSMENTS LEVIED (NET ON-ROLL):	\$ 1,282,844	\$ 1,165,951	\$ 1,165,951	\$ -
<b>ADDITIONAL REVENUE:</b>				
TENNIS	-	1,440	1,440	-
ROOM RENTALS	-	150	150	-
INTEREST	260	125	125	-
MISC. REVENUE	44,095	-	-	-
<b>TOTAL REVENUE</b>	<b>1,327,199</b>	<b>1,167,666</b>	<b>1,167,666</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>ADMINISTRATIVE:</b>				
SUPERVISORS - REGULAR MEETINGS	9,800	9,600	10,000	400
SUPERVISORS - WORKSHOPS	-	800	2,000	1,200
PAYROLL TAXES (BOS)	750	734	734	-
PAYROLL SERVICES FEES	678	600	600	-
DISTRICT MANAGEMENT	18,448	20,000	20,000	-
ADMINISTRATIVE	3,962	11,000	11,000	-
ACCOUNTING	17,500	11,000	11,000	-
ASSESSMENT ROLL PREPARATION	3,667	5,000	5,000	-
DISSEMINATION AGENT	-	3,000	3,000	-
MEETING OVERAGES	648	-	-	-
DISTRICT COUNSEL	50,552	32,000	32,000	-
DISTRICT ENGINEER	13,521	13,500	13,500	-
ARBITRAGE REBATE CALCULATION	1,150	1,300	650	-
TRUSTEE FEES	15,701	11,152	15,701	-
BANK FEES	-	150	150	-
AUDITING	-	6,000	6,000	-
REGULATORY PERMITS AND FEES	175	175	175	-
PROPERTY TAXES	676	250	250	-
LEGAL ADVERTISING	807	1,500	1,500	-
WEBSITE ADMINISTRATION	2,164	1,600	1,600	-
<b>TOTAL ADMINISTRATIVE</b>	<b>140,199</b>	<b>129,361</b>	<b>134,860</b>	<b>1,600</b>
<b>INSURANCE:</b>				
PUBLIC OFFICIALS, GENERAL LIABILITY, <b>PROPERTY</b>	18,865	6,674	22,628	15,954
<b>PROPERTY INSURANCE</b>	-	15,954	-	(15,954)
<b>TOTAL INSURANCE</b>	<b>18,865</b>	<b>22,628</b>	<b>22,628</b>	<b>-</b>
<b>UTILITIES:</b>				
UTILITIES - ELECTRICITY	77,939	100,847	90,000	(10,847)
UTILITIES - STREETLIGHTS	116,218	183,540	150,000	(33,540)
UTILITIES - WATER/SEWER	9,529	37,950	25,000	(12,950)
UTILITIES - SOLID WASTE REMOVAL	1,211	1,104	1,716	612
<b>TOTAL UTILITIES</b>	<b>204,898</b>	<b>323,441</b>	<b>266,716</b>	<b>(56,725)</b>

<b>SECURITY:</b>				
SECURITY MONITORING SERVICES	2,349	-	-	-
SECURITY REPAIRS & MAINTENANCE	5,165	5,000	7,600	2,600
<b>TOTAL SECURITY</b>	<b>7,514</b>	<b>5,000</b>	<b>7,600</b>	<b>2,600</b>
<b>PHYSICAL ENVIRONMENT COMMUNITY MAINTENANCE</b>				
FIELD SERVICES	5,000	5,051	5,051	-
FOUNTAIN SERVICE REPAIRS & MAINTENANCE	600	3,500	3,500	-
AQUATIC MAINTENANCE	28,366	29,520	29,520	-
MITIGATION AREA MONITORING & MAINTENANCE	650	3,100	3,100	-
AQUATIC PLANT REPLACEMENT	1,950	2,500	2,500	-
STORMWATER SYSTEM MAINTENANCE	-	500	500	-
MIDGE FLY TREATMENTS	-	-	-	-
FISH STOCKING	1,445	11,100	11,100	-
LAKE & POND MAINTENANCE	-	2,000	2,000	-
ENTRY & WALLS MAINTENANCE	3,994	5,500	5,500	-
LANDSCAPE MAINTENANCE - CONTRACT	176,825	183,982	183,982	-
LANDSCAPE REPLACEMENT MULCH	56,325	70,000	70,000	-
LANDSCAPE REPLACEMENT ANNUALS	22,180	24,000	24,000	-
LANDSCAPE REPLACEMENT PLANTS & SHRUBS	34,405	45,000	45,000	-
TREE TRIMMING & MAINTENANCE	-	16,000	16,000	-
OTHER LANDSCAPE -FIRE ANT TREAT	-	4,500	4,500	-
IRRIGATION REPAIRS & MAINTENANCE	11,528	6,000	6,000	-
DECORATIVE LIGHT MAINTENANCE	8,900	9,050	9,050	-
PRESSURE WASHING	21,664	-	30,000	30,000
COMMUNITY MAINTENANCE CONTINGENCY (formally Capital Outlay)	27,190	22,000	22,931	931
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>401,022</b>	<b>443,303</b>	<b>474,234</b>	<b>30,931</b>
<b>ROAD &amp; STREET FACILITIES</b>				
SIDEWALK REPAIR & MAINTENANCE	-	1,000	1,000	-
ROADWAY REPAIR & MAINTENANCE	53	1,000	1,000	-
SIGNAGE REPAIR & REPLACEMENT	8,600	2,500	5,000	2,500
<b>TOTAL ROAD &amp; STREET FACILITIES</b>	<b>8,653</b>	<b>4,500</b>	<b>7,000</b>	<b>2,500</b>
<b>PARKS AND RECREATION AMENITY MAINTENANCE</b>				
CLUBHOUSE MANAGEMENT	117,422	126,928	126,928	-
POOL MAINTENANCE - CONTRACT	-	27,780	27,780	-
DOG WASTE STATION SUPPLIES	-	5,460	5,460	-
AMENITY MAINTENANCE & REPAIR	18,147	21,000	21,000	-
OFFICE SUPPLIES	1,407	500	500	-
FURNITURE REPAIR/REPLACEMENT	1,827	1,500	1,500	-
POOL REPAIRS	2,491	1,500	1,500	-
POOL PERMITS	611	1,000	1,000	-
COMMUNICATIONS (TEL, FAX, INTERNET )	3,233	8,090	5,000	(3,090)
FACILITY A/C & HEATING MAINTENANCE & REPAIRS	-	2,000	2,000	-
COMPUTER SUPPORT MAINTENANCE & REPAIR	-	1,000	1,000	-
PLAYGROUND EQUIPMENT & MAINTENANCE	86	1,000	1,000	-
ATHLETIC/PARK & COURT/FIELD REPAIRS	4,396	5,000	5,000	-
PEST CONTROL	1,200	2,460	2,460	-
CLUBHOUSE SUPPLIES	-	2,500	2,500	-
<b>TOTAL PARKS AND RECREATION AMENITY MAINTENANCE</b>	<b>150,818</b>	<b>207,718</b>	<b>204,628</b>	<b>(3,090)</b>
<b>PROJECT BUDGET-</b>				
PRESSURE WASHING (moved to community maintenance)	-	30,000	-	(30,000)
CAPITAL OUTLAY	-	-	-	-
<b>TOTAL PROJECT BUDGET</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>(30,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>931,968</b>	<b>1,165,951</b>	<b>1,117,666</b>	<b>(52,184)</b>
<b>EXCESS OF REVENUE OVER / (UNDER) EXPENDITURES</b>	<b>395,231</b>	<b>1,715</b>	<b>50,000</b>	<b>52,184</b>
<b>OTHER FINANCING SOURCES &amp; USES</b>				
TRANSFER OUT - TO CAPITAL RESERVE FUND	(231,580)	-	(50,000)	(50,000)
	(16,451)	-	-	-
<b>TOTAL OTHER FINANCING RESOURCES &amp; USES</b>	<b>(248,031)</b>	<b>-</b>	<b>(50,000)</b>	<b>(50,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>147,200</b>	<b>1,715</b>	<b>0</b>	<b>2,184</b>

<b>FUND BALANCE</b>				
FUND BALANCE - BEGINNING (AUDITED-2021)	328,539	300,047	345,973	45,926
NET CHANGE IN FUND BALANCE	147,200	1,715	0	(1,715)
INCREASE OF FUND BALANCE FOR CAPITAL RESERVES				
<b>FUND BALANCE - ENDING</b>	<b>\$ 475,739</b>	<b>\$ 301,762</b>	<b>\$ 345,973</b>	<b>\$ 44,211</b>
<b>ANALYSIS OF FUND BALANCE</b>				
<b>COMMITTED</b>				
NONSPENDABLE DEPOSITS (AUDITED-2021)	45,794	-	45,795	45,795
<b>ASSIGNED</b>				
WORKING CAPITAL	201,740	194,325	201,740	7,415
<del>DECREASE FOR FUND BALANCE FORWARD</del>		-		-
<b>UNASSIGNED</b>	228,205	107,437	98,438	(8,999)
<b>FUND BALANCE - ENDING</b>	<b>\$ 475,739</b>	<b>\$ 301,762</b>	<b>\$ 345,973</b>	<b>\$ 44,211</b>

**LONG LAKE RANCH CDD**  
**FISCAL YEAR 2023 AMENDED BUDGET**  
**CAPITAL RESERVE FUND (CRF)**

		<b>FY 2022 ACTUAL THROUGH 09/30/2022</b>	<b>FY 2023 ADOPTED</b>	<b>FY 2023 AMENDED</b>	<b>VARIANCE FY 2023 ADOPTED &amp; FY 2023 AMENDED</b>
1	<b>REVENUES</b>				
2	SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ -	\$ 222,628	\$ 222,628	\$ 222,628
3	INTEREST	-		1,000	
	MISC. REVENUE	5,000			
4	<b>TOTAL REVENUES</b>	<b>5,000</b>	<b>222,628</b>	<b>223,628</b>	<b>222,628</b>
5					
6	<b>EXPENDITURES</b>				
7	CAPITAL IMPROVEMENT PLAN (CIP)	-	92,276	92,276	92,276
8	CONTINGENCY	-	9,228	9,228	9,228
9	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>101,504</b>	<b>101,504</b>	<b>101,504</b>
10					
11	<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,000</b>	<b>121,124</b>	<b>122,124</b>	<b>117,124</b>
12					
13	<b>OTHER FINANCING SOURCES &amp; USES</b>				
14	TRANSFER IN FROM GENERAL FUND	231,580	-	50,000	(181,580)
15	<b>TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>231,580</b>	<b>-</b>	<b>50,000</b>	<b>(181,580)</b>
16					
17	<b>NET CHANGE IN FUND BALANCE</b>	<b>236,580</b>	<b>121,124</b>	<b>172,124</b>	<b>(64,456)</b>
18					
19	<b>FUND BALANCE</b>				
20	FUND BALANCE - BEGINNING	670,252	901,029	906,832	236,580
21	NET CHANGE IN FUND BALANCE	236,580	121,124	172,124	(64,456)
22	<b>FUND BALANCE - ENDING</b>	<b>\$ 906,832</b>	<b>\$ 1,022,153</b>	<b>\$ 1,078,956</b>	<b>\$ 172,124</b>
23					
24	<b>ANALYSIS OF FUND BALANCE</b>				
25	<b>COMMITTED</b>				
	Future Capital Improvements	800,832	772,153	972,956	172,124
26	<b>ASSIGNED</b>				-
	Working capital	75,000	250,000	75,000	-
	<b>UNASSIGNED</b>	31,000		31,000	-
27	<b>FUND BALANCE - ENDING</b>	<b>\$ 906,832</b>	<b>\$ 1,022,153</b>	<b>\$ 1,078,956</b>	<b>\$ 172,124</b>

**LONG LAKE RANCH CDD  
FISCAL YEAR 2023 AMENDED BUDGET  
RESERVE STUDY-TARGETED GOAL ANALYSIS**

Fiscal Calendar Year	Annual Assessment	Annual Interest	Annual Expenses	Net Change in Fund Balance Gain / (Use)	Net Reserve Funds	% Funded	Fully Funded Balance
2023	\$237,600	\$5,121	\$30,587	\$207,013	\$1,127,270	78%	\$1,440,725
2024	\$243,540	\$6,195	\$67,237	\$176,303	\$1,309,768	80%	\$1,639,314
2025	\$249,629	\$7,122	\$36,870	\$212,759	\$1,529,648	85%	\$1,811,199
2026	\$255,869	\$8,235	\$401,644	-\$145,775	\$1,392,109	69%	\$2,024,156
2027	\$262,266	\$7,562	\$193,326	\$68,940	\$1,468,611	78%	\$1,877,292
2028	\$268,823	\$7,960	\$72,978	\$195,845	\$1,672,416	86%	\$1,947,497
2029	\$275,543	\$8,994	\$8,373	\$267,170	\$1,948,580	91%	\$2,149,152
2030	\$282,432	\$10,391	\$25,785	\$256,647	\$2,215,618	91%	\$2,427,891
2031	\$289,493	\$11,742	\$588,313	-\$298,820	\$1,928,540	71%	\$2,701,750
2032	\$296,730	\$10,324	\$82,106	\$214,624	\$2,153,487	89%	\$2,414,337
2033	\$304,148	\$11,465	\$16,799	\$287,349	\$2,452,302	93%	\$2,644,920

**LONG LAKE RANCH CDD  
FISCAL YEAR 2015 THROUGH PRESENT  
CAPITAL RESERVE FUNDING**

Fiscal Calendar Year	Budgeted Annual Contribution	Increase in Fund Balance / Transfer In	Estimated Annual Interest	Annual Expenses	Net Change in Fund Balance Gain / (Use)
2015	\$20,000	\$0	\$5	\$0	\$20,005
2016	\$20,000	\$0	\$50	\$0	\$40,055
2017	\$20,000	\$0	\$75	\$0	\$60,130
2018	\$40,000	\$0	\$456	\$14,695	\$85,891
2019	\$175,938	\$0	\$3,694	\$0	\$265,523
2020	\$175,938	\$0	\$2,030	\$0	\$443,491
2021	\$240,550	\$0	\$19	\$0	\$670,252
2022	\$0	\$236,580	\$0	\$0	\$906,832
2023	\$222,628	\$50,000	\$1,000	\$101,504	\$1,078,956
2024	\$243,540	\$0	\$2,000	\$101,504	\$1,222,992
2025	\$249,629	\$0	\$2,500	\$101,504	\$1,373,617

Established Reserve Fund with a \$20,000 transfer of funds from the GF  
First year with assessments for Reserve Fund (Rounding)

Budget Amendment: 2021 Audit shows \$998,791 in total Fund Balance (does not show Reserves)

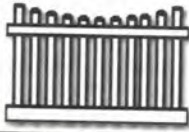
Budget Amendment-Transfer \$50,000 from GF to CRF

## EXHIBIT 12

# ROYCE BRAVO

SECURITY AND ACCESS CONTROL

11302 N. Nebraska Ave  
Tampa, FL 33612  
Ph: (813) 885-2777  
Fx: (813) 885-2444



Name LONG LAKE RANCH Date 10/6/22  
Address 19065 ROSEATE DR Home \_\_\_\_\_  
City, St, Zip LU72 FL 33558 Work \_\_\_\_\_  
Job Site T22SH Cell \_\_\_\_\_  
Site Phone (813) 758-4841 Fax \_\_\_\_\_

Type	Height	Style	Pickets	Rails	Posts	G A T E S	Size	Top	Swing
<input type="checkbox"/> Wood	6'	2-2x6	7/8x6"	1 1/2x5 1/2	5x5		42"	<input type="checkbox"/> Arched	In Out
<input checked="" type="checkbox"/> Vinyl	5'	3-2x4 FLUSH	3/4"	1 1/4"	2x2"		48"	<input type="checkbox"/> Flat	Up-Hill
<input type="checkbox"/> Aluminum							60"	<input type="checkbox"/> Scalloped	Down-Hill
<input type="checkbox"/> Steel	Installation:		Tear Down	Concrete	Good Side	S		<input type="checkbox"/> Estate	
<input type="checkbox"/> Chain Link									
<input checked="" type="checkbox"/> TAN	30'		24'	405	In Out				

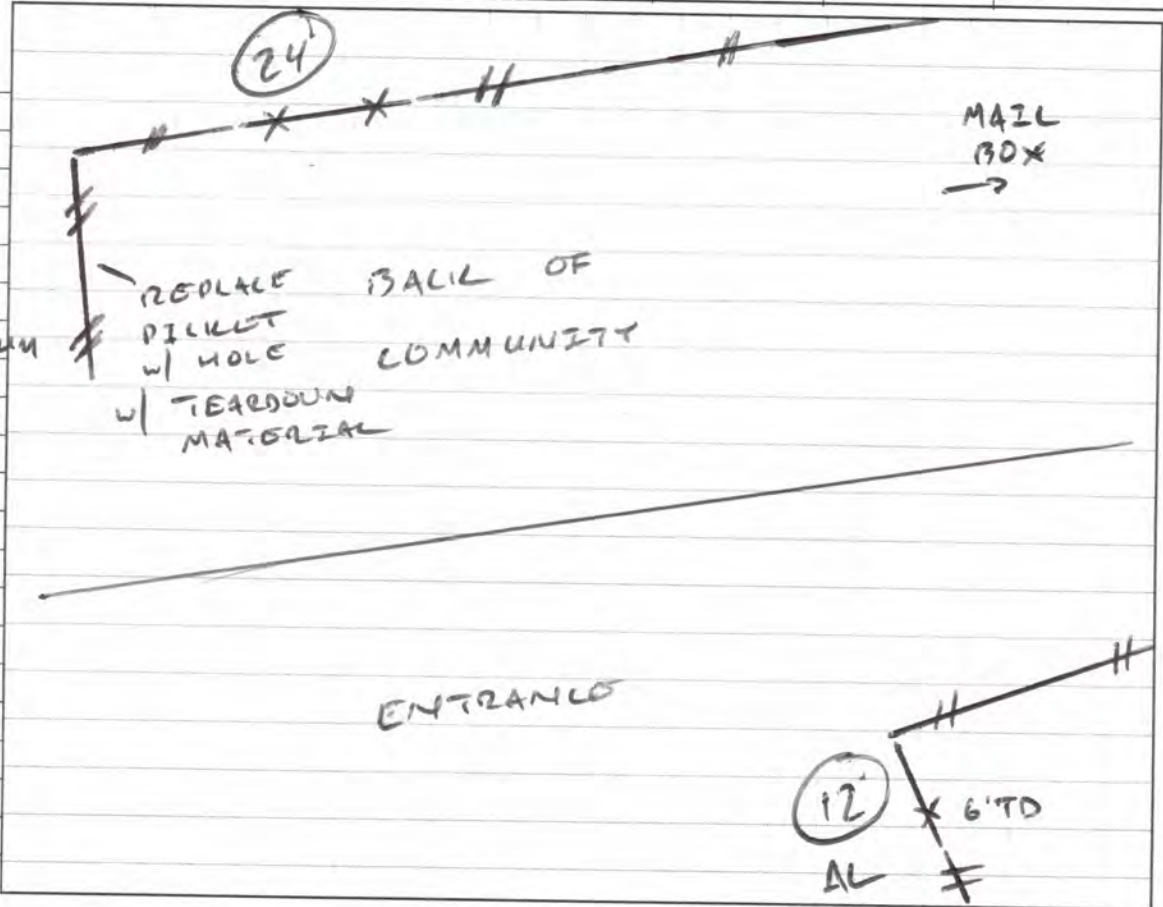
- ☒ Top of Fence Level  
☐ Average Grade  
☒ Follow Ground Grade

SUPPLY + INSTALL  
APPROX 18' OF  
6' TALL TAN  
PRIVATE VINYL  
+ APPROX 12'  
OF 5' TALL  
BLACK ALUMINUM

ALL POSTS SET  
IN CONCRETE

1 YEAR LABOR  
WARRANTY

\$1542.78



Special Instructions: \_\_\_\_\_

I, \_\_\_\_\_, hereby certify that I am the Owner / Property Manager (Circle One) of the property referenced above. I hereby attest to be authorized to enter into this contract for said property.

(X)

Signature of Owner / Agent

## Customer Responsibilities:

- ☒ Permit
- ☒ Association Approval
- ☒ Clear Fence Line
- ☒ Underground Cables
- ☒ Sprinkler System
- ☒ Electric hook-up
- ☒ Copy of Survey

Customer Initials

Terms & Conditions: 50% Deposit; balance due at completion. Proposal is valid for 30 days.

The undersigned Customer signing this Contract below authorizes Bravo Fence to order materials and initiate work in accordance with this Contract, including without limitation Bravo Fence's Standard Terms and Conditions set forth on the back of this Contract, which are incorporated into this Contract for all purposes (facsimile is equivalent to original):

Accepted by:

(X)

Customer

Date

SALES REP: ETHAN

TOTAL PRICE:

LESS DEPOSIT:

BALANCE DUE:



## What To Expect When Expecting...A Fence!

**Thank you for choosing Bravo Fence! We work hard to inform our customers so they have a smooth experience.**

(Please see the Terms & Conditions on your proposal for other important information.)

**UTILITIES:** Bravo calls the 411 utility locate service to locate any underground utilities that may be nearby. You may see flags or spray paint marks in your grass. Please leave these markings intact until your project is complete. Initial: \_\_\_\_\_

**UNMARKED LINES:** The locating service will not mark any irrigation or water lines; Bravo is not responsible for unmarked lines. Only the Homeowner can mark known locations of:

- Underground irrigation lines, house water supply and pool plumbing
  - French Drains and related materials
  - Any power, water, cable or gas that the utility locators do not or did not mark.
- Initial: \_\_\_\_\_

**PERMITS & VARIANCES:** Florida allows owners to pull their own permits (if required). You can do this yourself or to hire our staff at an additional charge. Either way, it is important that the job not begin until the permit is displayed prominently. Fence Codes vary by municipality; it is the responsibility of the homeowner to obtain desired code variances prior to work start; re-work required by a municipality will be paid for by the homeowner. Initial: \_\_\_\_\_

**HOA'S:** Most HOA's require approval prior to installation. Please communicate with us regarding the status of your approval, as the schedule can be impacted. Initial: \_\_\_\_\_

**ORDER OF HOME IMPROVEMENTS:** Major construction should go first; Pool installation, home additions and even painting of the exterior. Fence should be installed **before** minor construction such as pavers, landscaping, sod...etc. NOTE: *It is possible for you to incur a mobilization charge if we come out to the site but cannot perform work due to other contractors.* Please keep in contact with our office to insure the successful coordination and installation of your fence. Initial: \_\_\_\_\_

**SCHEDULE:** Bravo works hard to maintain a schedule, but construction delays are common on the start or completion of jobs. Bravo tries to communicate these shifts in real-time. It's important to remain flexible with the understanding that we want to complete prior jobs completely before starting the next one. Bravo does not reimburse time-off taken by homeowners. Initial: \_\_\_\_\_

**FENCE LOCATION:** You are responsible for the location of the fence. If you cannot provide / find the property line markers, it is recommended that you have a survey done to ensure your fence is located properly and not encroaching on a neighboring property, utility easement or other. If you give Bravo a survey, Bravo will voluntarily attempt to find your markers. If we cannot find them within 30 minutes, we will call you and you can decide if you want to pay us on an hourly basis to continue the search, or you can bring in a surveyor. Initial: \_\_\_\_\_

**CLEAR FENCE LINES:** Before the fence installation, some clearing may be required. We need 2 feet clear of brush, vegetation, yard art, sheds, etc. on either side of the fence, and 2 feet on the picket-side of wood fences. Trees should be trimmed up to a height of 6.5 feet minimum for 6' high fences. If you want to keep something you have hanging on the fence, remove it before the day of installation. Bravo can clear and dispose of vegetation at \$60/hour. Heavy materials (like concrete) can cost more due to dump fees. Initial: \_\_\_\_\_

**APPEARANCE OF THE FENCE:** Most yards are not perfectly level. Chose your installation method and indicate it on the front page of your proposal. Changes to this selection must be made in writing before installation:

- Follow Ground Grade** is recommended for **pet owners**. The bottom of the fence will remain 2" off the ground along the fence line as much as possible. However, this style may impact the look of the top of the fence. You might have small gaps that you can fill with sod or dirt, etc.
- Average Grade** is the **most common** selection. The fence follows the ground contour but does not adjust for holes or low spots. The **average** space between the ground and the bottom of your fence is 2". Use sod and/or dirt to fill gaps as you see fit.
- Top of Fence Level/Stepping:** The fence is level across the top, often leaving large gaps at the bottom of the fence. If there is a slope, the fence will **step down** as grade drops. You can have large gaps where the fence steps down, particularly at gates, and you need to consider this carefully if you have outdoor pets. Filling these gaps can be difficult. Initial: \_\_\_\_\_

**DAY OF INSTALLATION:** It is important that you be present at the start and completion of your project. If you have any question, please call the office or your estimator as the crew is not able to answer all questions.

- PETS:** Secure pets away from the work area. Alert your neighbors to do the same.
- CHANGES:** Bravo crews are trained to follow the written plan. If you want to change the plan, contact the office to avoid confusion. Job changes can increase or decrease your project price.
- LOCATION:** The crew will set a string line based on the property pins as you marked (see FENCE LOCATION).
- NOISE:** While we do not allow radios, powered equipment can be noisy. Alert neighbors who work the night shift!
- UNFORESEEN HARD DIGS:** Buried obstacles (limerock, concrete, buried tree stumps) that were not visible at time of estimate will incur an additional charge of \$50/hole to cover equipment and labor.
- The leveling of the fence is done towards the end of the process.
- CLEANUP:** After the fence is installed, they will clean it and rake out spoils in the grass. We can remove spoils for a fee.
- If the crew does not finish, the crew will return the following work day day to finish your job.
- WORK STOPPAGE:** If you wish the crew to stop for any reason, please call the office. There will be a mobilization fee between \$200 and \$300 to complete the job. The fee depends on how far the job is from our office.
- When finishing, the crew leader will ask you to walk the fence line; Any adjustments should be made at that time.
- Be kind to your installers; they work very hard! And yes, they can make mistakes!
- The final payment is due upon completion. You can hand it to your crew leader. Initial: \_\_\_\_\_

### WOOD:

- Wood is a natural product that comes straight from the mill. It is rough to the touch and does not have a finish like furniture. Wood naturally expands and contracts due to the environment and will warp, split or crack. These items are not covered under your labor warranty.
- The pickets should face out to comply with "good neighbor" municipal code.
- All wood Gates include aluminum frames to improve gate performance over time. Initial: \_\_\_\_\_

### GATES:

- We recommend gates swing in and away from a house. Gates that swing out show the hardware on the outside.
- Gates on a slope may have a substantial gap under one side. DOUBLE Gates can have extreme gaps on slopes.
- Vinyl Gates have a 1" gap on each side to allow for hardware. We recommend aluminum frames on Vinyl gates 60" wide or more. Initial: \_\_\_\_\_

### WARRANTY:

- There is a 1-year labor warranty on all our installations; material warranties vary by type.
- If you have a concern, our office staff will take down all the details of the issue possibly send a foreman to inspect. If the observation is a warranty item, we will schedule a repair.
- The repair will be completed within one week, and we will call you after completion of the repair. Initial: \_\_\_\_\_

X

Customer

Date

Bravo Representative

Date

(1.20)



## IRRIGATION SYSTEM DISCLOSURE FORM

Underground sprinkler systems often run along the perimeter of the property, right where the fence is going. Since most people install irrigation prior to a fence, the fence installation usually causes breaks in the lines, heads, or control wires of the irrigation system. Irrigation repair is often, unfortunately, a necessary part of the fence installation project. The good news is that being proactive can make irrigation repairs pretty painless.

### **Hidden Lines – Utility Locate vs. Private Utility:**

Both the municipal water line (from the point of the meter) and the irrigation system is considered a private utility. *That means that, by Florida Law, companies that locate utilities cannot and will not locate any water lines.* Because most water lines are made from PVC, homeowners have very few options for locating the lines. Without knowing the exact location of the water lines, damage is inevitable.

### **Marking Heads isn't Marking Lines:**

To reduce risk of damage, we ask all our customers to mark their sprinkler heads with flags or marking paint. This helps us avoid damaging sprinkler heads, but it won't help us determine where lines are running underground. The lines are often offset from the sprinkler heads, up to 3 feet away.

### **"Don't Worry...We'll fix the break for you!"**

One of your bidding fence contractors may promise to fix irrigation damage. While at first glance this may appear to be helpful, actually it can be quite a problem. The State of Florida and every County we operate in require irrigation repair work to be conducted by a licensed contractor. In short, *there are many reasons for this licensure; any unlicensed party who offers to fix irrigation for you should be removed from your project!* Bravo's practice is to alert the owner of known damage as it occurs.

### **Irrigation Maintenance:**

What's the best approach to irrigation repair with your new fence installation? Be proactive. We recommend that our customers schedule an irrigation checkup within 1 week of the fence installation. The irrigation company can:

- Repair any damage from the fence installation
- Move heads that were installed too close to (or even outside of) the perimeter of the property
- Install a rain sensor for older irrigation systems to reduce water usage
- Adjust spray coverage to ensure sprinkler heads don't spray on the fence
- Add zones/lines/heads where coverage isn't optimal

Usually a maintenance checkup should be around \$125, but companies offer specials and coupons.

Customer \_\_\_\_\_

  
Bravo! Fence Representative

# CREDIT CARD / ACH AUTHORIZATION

You authorize a single (1) **or** regularly scheduled charge to your credit card or bank account. You will be charged the amount indicated below each billing period. A receipt for each payment will be provided to you and the charge will appear on your credit card or bank statement. You agree that no prior notification will be provided unless the date or amount changes, in which case you will receive notice from us at least ten (10) days prior to the payment being collected.

I, \_\_\_\_\_ (Customer), authorize  
Royce Bravo Security and Access Control (Merchant) to charge my (check one)  
☐ - Credit Card | ☐ - Bank Account for \$ \_\_\_\_\_ on the following basis: (check one)  
☐ - ONE-TIME (Single Transaction)  
☐ - TWO - TIMES for deposit and final payment

This payment is for the following: \_\_\_\_\_

## BILLING INFORMATION

Billing Address: \_\_\_\_\_

Phone #: \_\_\_\_\_ Email: \_\_\_\_\_

## PAYMENT INFORMATION (Check One)

☐ - CREDIT CARD    A 3% surcharge will be applied to credit card payments

Card Type: ☐ Mastercard | ☐ VISA | ☐ Discover | ☐ AMEX | ☐ Other \_\_\_\_\_

Card Number (#): \_\_\_\_\_

Expiration: \_\_\_\_\_ (mm/yy)    CVV: \_\_\_\_\_    Cardholder ZIP: \_\_\_\_\_

☐ - BANK (ACH)

Account Type: ☐ Checking | ☐ Savings

Name on Acct: \_\_\_\_\_ Bank Name: \_\_\_\_\_

Routing #: \_\_\_\_\_ Account #: \_\_\_\_\_

CUSTOMER SIGNATURE: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

## EXHIBIT 13

**Site Masters of Florida, LLC**  
5551 Bloomfield Blvd.  
Lakeland, FL 33810  
Phone: (813) 917-9567  
Email: tim.sitemastersofflorida@yahoo.com

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**PROPOSAL**

**Long Lake Ranch CDD**

**Fence Removal - Fox Grape Loop**

**3/12/2018**

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**Remove existing PVC fence, posts , and block/stone column with  
concrete foundation currently located behind 1740 Fox Grape Drive.**

**Post holes will be filled and compacted.**

**TOTAL     \$1,200**

*B. Valenti, Chairman*  
*3/13/18*



