

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

**August 15, 2022**

**BOARD OF SUPERVISORS**

**PUBLIC HEARING**

**AND REGULAR MEETING**

**AGENDA**

# Parkview at Long Lake Ranch Community Development District

## OFFICE OF THE DISTRICT MANAGER

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

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

August 8, 2022

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

Board of Supervisors

Parkview at Long Lake Ranch Community Development District

Dear Board Members:

The Board of Supervisors of the Parkview at Long Lake Ranch Community Development District will hold a Public Hearing and Regular Meeting on August 15, 2022, at 10:00 a.m., at the Hampton Inn & Suites by Hilton - Tampa/Wesley Chapel, 2740 Cypress Ridge Blvd., Wesley Chapel, Florida 33544. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consider Appointment to Fill Unexpired Term of Vacant Seat 4 (*Term Expires November 2022*)
  - A. Administration of Oath of Office to Newly Appointed Supervisor (*the following will be provided in a separate package*)
    - I. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
    - II. Membership, Obligations and Responsibilities
    - III. Financial Disclosure Forms
      - a. Form 1: Statement of Financial Interests
      - b. Form 1X: Amendment to Form 1, Statement of Financial Interests
      - c. Form 1F: Final Statement of Financial Interests
    - IV. Form 8B – Memorandum of Voting Conflict
4. Acceptance of Resignation of Keith Polasky, SEAT 5 (*Term Expires November 2022*)
5. Consider Appointment to Fill Unexpired Term of Seat 5
  - Administration of Oath of Office to Newly Appointed Supervisor


6. Consideration of Resolution 2022-01, Designating Certain Officers of the District, and Providing for an Effective Date
7. Public Hearing on Adoption of Fiscal Year 2022/2023 Budget
  - A. Proof/Affidavit of Publication
  - B. Consideration of Resolution 2022-07, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2022 and Ending September 30, 2023; Authorizing Budget Amendments; and Providing an Effective Date
8. Consideration of Resolution 2022-08, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2022/2023; Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
9. Consideration of Resolution 2022-09, Authorizing and Approving the Change of Designated Registered Agent and the Registered Office of the Parkview at Long Lake Ranch Community Development District
10. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2021, Prepared by Grau & Associates
11. Consideration of Resolution 2022-10, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2021
12. Ratification of Stormwater Management Needs Analysis
13. Acceptance of Unaudited Financial Statements as of June 30, 2022
14. Approval of April 18, 2022 Regular Meeting Minutes
15. Staff Reports
  - A. District Counsel: *Kutak Rock LLP*
  - B. District Engineer: *Clearview Land Design, P.E.*
  - C. District Manager: *Wrathell, Hunt and Associates, LLC*
    - NEXT MEETING DATE: September 19, 2022 at 10:00 A.M.

○ QUORUM CHECK

<b>TIM MURRAY</b>	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
<b>MAC McCRAW</b>	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
<b>TOM GRIGGS</b>	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

- 16. Board Members' Comments/Requests
- 17. Public Comments
- 18. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 346-5294 or Jamie Sanchez at (561) 512-9027.

Sincerely,  
  
 Cindy Cerbone  
 District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**  
**CALL-IN NUMBER: 1-888-354-0094**  
**PARTICIPANT PASSCODE: 801 901 3513**

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

**4**

**NOTICE OF TENDER OF RESIGNATION**

To: Board of Supervisors  
Parkview at Long Lake Ranch Community Development District  
Attn: Cindy Cerbone, District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

From: Keith Polasky  
Printed Name

Date: 06/07/2022  
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Parkview at Long Lake Ranch Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and  personally presented at a duly noticed meeting of the Board of Supervisors,  scanned and electronically transmitted to [gillyardd@whhassociates.com](mailto:gillyardd@whhassociates.com) or  faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.

*Keith Polasky*  
\_\_\_\_\_  
Signature

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

**6**

**RESOLUTION 2022-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

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

**WHEREAS**, the Board of Supervisors of the District desires to designate certain Officers of the District.

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

**SECTION 1.** \_\_\_\_\_ is appointed Chair.

**SECTION 2.** \_\_\_\_\_ is appointed Vice Chair.

**SECTION 3.** **Craig Wrathell** is appointed Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

**Cindy Cerbone** is appointed Assistant Secretary.

**Jamie Sanchez** is appointed Assistant Secretary.

**SECTION 4.** This Resolution supersedes any prior appointments made by the Board for Chair, Vice Chair, Secretary and Assistant Secretaries; however, prior appointments by the Board for Treasurer and Assistant Treasurer(s) remain unaffected by this Resolution.

**SECTION 5.** This Resolution shall become effective immediately upon its adoption.



**PASSED AND ADOPTED** this 15th day of August, 2022.

ATTEST:

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

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

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

**7A**

## Miscellaneous Notices



Published in Tampa Bay Times on July 27, 2022

### Location

Pasco County,

### Notice Text

PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2022/2023 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING. The Board of Supervisors ("Board") of the Parkview at Long Lake Ranch Community Development District ("District") will hold a public hearing on August 15, 2022 at 10:00 a.m. at Hampton Inn & Suites by Hilton Tampa/Wesley Chapel, 2740 Cypress Ridge Boulevard, Wesley Chapel, Florida 33544 for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("Fiscal Year 2022/2023"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <http://parkviewatlonglakeranchcdd.net/>. The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone. Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. Cindy Cerbone District Manager (237559) 7/27, 8/3/2022

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

**7B**

**RESOLUTION 2022-07**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2022, submitted to the Board of Supervisors (“**Board**”) of the Parkview at Long Lake Ranch Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

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

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

**SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes ("Adopted Budget")*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Parkview at Long Lake Ranch Community Development District for the Fiscal Year Ending September 30, 2023."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

**SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2022/2023, the sum of \$471,386 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$105,818
DEBT SERVICE – SERIES 2020	\$365,571
TOTAL ALL FUNDS	\$471,386

**SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023 or within 60 days following the end of the Fiscal Year 2022/2023 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000

or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

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

**PASSED AND ADOPTED THIS 15TH DAY OF AUGUST, 2022.**

ATTEST:

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

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Exhibit A:** FY 2022/2023 Budget

**Exhibit A**  
FY 2022/2023 Budget



**PARKVIEW AT LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2023**

**PARKVIEW AT LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
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**PARKVIEW AT LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 2/28/2022	Projected through 9/30/2022	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 88,759				\$ 110,227
Allowable discounts (4%)	(3,550)				(4,409)
Assessment levy: on-roll - net	85,209	\$ 82,163	\$ 3,046	\$ 85,209	105,818
Assessment levy: off-roll	20,256	5,064	15,192	20,256	-
Landowner contribution	-	61	-	61	-
Total revenues	<u>105,465</u>	<u>87,288</u>	<u>18,238</u>	<u>105,526</u>	<u>105,818</u>
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Management/accounting/recording	48,000	20,000	28,000	48,000	48,000
Legal	20,000	787	19,213	20,000	20,000
Engineering	3,000	-	3,000	3,000	3,000
Engineering stormwater reporting	-	-	7,500	7,500	-
Audit	4,500	-	4,500	4,500	4,500
Arbitrage rebate calculation	750	750	-	750	750
Dissemination agent	1,000	417	583	1,000	1,000
Trustee	4,500	-	4,500	4,500	4,500
Telephone	200	83	117	200	200
Postage	500	-	500	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,500	184	1,316	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,175	325	5,500	5,822
Contingencies/bank charges	500	94	406	500	500
Website hosting & maintenance	705	-	705	705	705
Meeting room	2,000	-	2,000	2,000	1,600
Website ADA compliance	210	-	210	210	210
Property appraiser	150	-	150	150	150
Tax collector	1,775	1,787	-	1,787	2,205
Total expenditures	<u>95,465</u>	<u>29,660</u>	<u>73,317</u>	<u>102,977</u>	<u>95,817</u>
Excess/(deficiency) of revenues over/(under) expenditures	10,000	57,628	(55,079)	2,549	10,001
Fund balance - beginning (unaudited)	-	(704)	56,924	(704)	1,845
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	11,846
Unassigned	10,000	56,924	1,845	1,845	-
Fund balance - ending	<u>\$ 10,000</u>	<u>\$ 56,924</u>	<u>\$ 1,845</u>	<u>\$ 1,845</u>	<u>\$ 11,846</u>

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

**EXPENDITURES**

**Professional & administrative**

Management/accounting/recording	\$ 48,000
<p><b>Wrathell, Hunt and Associates, LLC</b> (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	20,000
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	3,000
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	4,500
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	750
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt &amp; Associates serves as dissemination agent.</p>	
Telephone	200
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p>Letterhead, envelopes, copies, agenda packages</p>	
Legal advertising	1,500
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Annual special district fee	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	5,822
<p>The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	500
<p>Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.</p>	
Website hosting & maintenance	705
Meeting room	1,600
Website ADA compliance	210
Property appraiser	150
Tax collector	2,205
Total expenditures	<u><u>\$ 95,817</u></u>

**PARKVIEW AT LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2020  
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Proposed Budget FY 2022	Actual through 2/28/2022	Projected through 9/30/2022	Total Actual & Projected Revenue & Expenditures	
<b>REVENUES</b>					
Assessment levy: on-roll	\$ 326,204				\$ 380,803
Allowable discounts (4%)	(13,048)				(15,232)
Net assessment levy - on-roll	313,156	\$ 301,954	\$ 11,202	\$ 313,156	365,571
Assessment levy: off-roll	51,324	-	51,324	51,324	-
Interest	-	6	-	6	-
Total revenues	<u>364,480</u>	<u>301,960</u>	<u>62,526</u>	<u>364,486</u>	<u>365,571</u>
<b>EXPENDITURES</b>					
Principal	125,000	-	125,000	125,000	125,000
Interest	233,956	116,978	116,978	233,956	230,831
Tax collector	6,524	6,566	-	6,566	7,616
Total expenditures	<u>365,480</u>	<u>123,544</u>	<u>241,978</u>	<u>365,522</u>	<u>363,447</u>
Excess/(deficiency) of revenues over/(under) expenditures	(1,000)	178,416	(179,452)	(1,036)	2,124
Fund balance:					
Beginning fund balance (unaudited)	<u>295,963</u>	<u>295,976</u>	<u>474,392</u>	<u>295,976</u>	<u>294,940</u>
Ending fund balance (projected)	<u><u>\$294,963</u></u>	<u><u>\$474,392</u></u>	<u><u>\$ 294,940</u></u>	<u><u>\$ 294,940</u></u>	<u><u>297,064</u></u>
Use of fund balance:					
Debt service reserve account balance (required)					(178,978)
Interest expense - November 1, 2022					(113,853)
Projected fund balance surplus/(deficit) as of September 30, 2022					<u><u>\$ 4,233</u></u>

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

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/22			115,415.63	115,415.63	6,195,000.00
05/01/23	125,000.00	2.500%	115,415.63	240,415.63	6,070,000.00
11/01/23			113,853.13	113,853.13	6,070,000.00
05/01/24	130,000.00	2.500%	113,853.13	243,853.13	5,940,000.00
11/01/24			112,228.13	112,228.13	5,940,000.00
05/01/25	135,000.00	2.500%	112,228.13	247,228.13	5,805,000.00
11/01/25			110,540.63	110,540.63	5,805,000.00
05/01/26	135,000.00	3.125%	110,540.63	245,540.63	5,670,000.00
11/01/26			108,431.25	108,431.25	5,670,000.00
05/01/27	140,000.00	3.125%	108,431.25	248,431.25	5,530,000.00
11/01/27			106,243.75	106,243.75	5,530,000.00
05/01/28	145,000.00	3.125%	106,243.75	251,243.75	5,385,000.00
11/01/28			103,978.13	103,978.13	5,385,000.00
05/01/29	150,000.00	3.125%	103,978.13	253,978.13	5,235,000.00
11/01/29			101,634.38	101,634.38	5,235,000.00
05/01/30	155,000.00	3.125%	101,634.38	256,634.38	5,080,000.00
11/01/30			99,212.50	99,212.50	5,080,000.00
05/01/31	160,000.00	3.750%	99,212.50	259,212.50	4,920,000.00
11/01/31			96,212.50	96,212.50	4,920,000.00
05/01/32	165,000.00	3.750%	96,212.50	261,212.50	4,755,000.00
11/01/32			93,118.75	93,118.75	4,755,000.00
05/01/33	175,000.00	3.750%	93,118.75	268,118.75	4,580,000.00
11/01/33			89,837.50	89,837.50	4,580,000.00
05/01/34	180,000.00	3.750%	89,837.50	269,837.50	4,400,000.00
11/01/34			86,462.50	86,462.50	4,400,000.00
05/01/35	185,000.00	3.750%	86,462.50	271,462.50	4,215,000.00
11/01/35			82,993.75	82,993.75	4,215,000.00
05/01/36	195,000.00	3.750%	82,993.75	277,993.75	4,020,000.00
11/01/36			79,337.50	79,337.50	4,020,000.00
05/01/37	200,000.00	3.750%	79,337.50	279,337.50	3,820,000.00
11/01/37			75,587.50	75,587.50	3,820,000.00
05/01/38	210,000.00	3.750%	75,587.50	285,587.50	3,610,000.00
11/01/38			71,650.00	71,650.00	3,610,000.00
05/01/39	215,000.00	3.750%	71,650.00	286,650.00	3,395,000.00
11/01/39			67,618.75	67,618.75	3,395,000.00
05/01/40	225,000.00	3.750%	67,618.75	292,618.75	3,170,000.00
11/01/40			63,400.00	63,400.00	3,170,000.00
05/01/41	235,000.00	4.000%	63,400.00	298,400.00	2,935,000.00
11/01/41			58,700.00	58,700.00	2,935,000.00
05/01/42	245,000.00	4.000%	58,700.00	303,700.00	2,690,000.00
11/01/42			53,800.00	53,800.00	2,690,000.00
05/01/43	255,000.00	4.000%	53,800.00	308,800.00	2,435,000.00
11/01/43			48,700.00	48,700.00	2,435,000.00
05/01/44	265,000.00	4.000%	48,700.00	313,700.00	2,170,000.00
11/01/44			43,400.00	43,400.00	2,170,000.00

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

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
05/01/45	275,000.00	4.000%	43,400.00	318,400.00	1,895,000.00
11/01/45			37,900.00	37,900.00	1,895,000.00
05/01/46	285,000.00	4.000%	37,900.00	322,900.00	1,610,000.00
11/01/46			32,200.00	32,200.00	1,610,000.00
05/01/47	295,000.00	4.000%	32,200.00	327,200.00	1,315,000.00
11/01/47			26,300.00	26,300.00	1,315,000.00
05/01/48	310,000.00	4.000%	26,300.00	336,300.00	1,005,000.00
11/01/48			20,100.00	20,100.00	1,005,000.00
05/01/49	320,000.00	4.000%	20,100.00	340,100.00	685,000.00
11/01/49			13,700.00	13,700.00	685,000.00
05/01/50	335,000.00	4.000%	13,700.00	348,700.00	350,000.00
11/01/50			7,000.00	7,000.00	350,000.00
05/01/51	350,000.00	4.000%	7,000.00	357,000.00	-
<b>Total</b>	<b>6,195,000.00</b>		<b>4,239,112.56</b>	<b>10,434,112.56</b>	

**PARKVIEW AT LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND AND DEBT SERVICE FUND  
ASSESSMENT SUMMARY  
FISCAL YEAR 2023**

<b>On-Roll Assessments</b>
----------------------------

Number of Units	Unit Type	Projected Fiscal Year 2023			FY 22 Assessment
		GF	DSF	GF & DSF	
122	TH 18'	\$ 299.53	\$ 754.55	\$ 1,054.08	\$ 1,054.41
110	TH 24'	299.53	771.54	1,071.07	1,071.40
136	SF 50'	299.53	1,499.11	1,798.64	1,798.97
<u>368</u>					



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

**8**

## RESOLUTION 2022-08

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

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

**WHEREAS**, the District is located in Pasco County, Florida ("**County**"); and

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

**WHEREAS**, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"), attached hereto as **Exhibit "A,"** and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B,”** and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit “B;”** and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits “A” and “B,”** and is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**

- B. Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits "A" and "B."** Assessments directly collected by the District are due in full on December 1, 2022; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2022, 25% due no later than February 1, 2023 and 25% due no later than May 1, 2023. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2022/2023, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.
- C. Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 6. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 15th day of August, 2022.

ATTEST:

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

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Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll (Uniform Method)  
Assessment Roll (Direct Collect)

**Exhibit A**  
Budget

**Exhibit B**

Assessment Roll (Uniform Method)

Assessment Roll (Direct Collect)

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

**9**



**RESOLUTION 2022-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND APPROVING THE CHANGE OF DESIGNATED REGISTERED AGENT AND THE REGISTERED OFFICE OF THE PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT.**

**WHEREAS**, the Parkview at Long Lake Ranch Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Pasco County, Florida; and

**WHEREAS**, the District is statutorily required to designate a registered agent and a registered office location for the purposes of records keeping and accepting any process, notice, or demand required or permitting by law to be served upon the District in accordance with Section 189.416(1), *Florida Statutes*.

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

**SECTION 1.** Lindsay C. Whelan of Kutak Rock LLP is hereby designated as Registered Agent for the Parkview at Long Lake Ranch Community Development District.

**SECTION 2.** The District's Registered Office shall be located at the office of Kutak Rock LLP, 107 West College Avenue, Tallahassee, Florida 32301.

**SECTION 3.** In accordance with Section 189.014, *Florida Statutes*, the District's Secretary is hereby directed to file certified copies of this resolution with Pasco County and the Florida Department of Economic Opportunity.

**SECTION 4.** This Resolution shall become effective immediately upon its adoption and any provisions of any previous resolutions in conflict with the provisions hereof are hereby superseded.

**PASSED AND ADOPTED** this 15th day of August, 2022.

**ATTEST:**

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

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

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

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**PARKVIEW AT LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2021**

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

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**INDEPENDENT AUDITOR'S REPORT**

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Parkview at Long Lake Ranch Community Development District, Pasco County, Florida (the "District") as of and for the fiscal year ended September 30, 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 thereof for the fiscal 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 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 Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated on June 28, 2022 our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



June 28, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Parkview at Long Lake Ranch Community Development District, Pasco County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 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 liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position balance of (\$527,847).
- The change in the District's total net position in comparison with the prior fiscal year was (\$507,445), 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 \$649,221, an increase of \$4,207,933 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

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

#### Fund Financial Statements

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

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

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

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

### Notes to the Financial Statements

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

	NET POSITION	
	SEPTEMBER 30,	
	2021	2020
Current and other assets	\$ 687,702	\$ 60,181
Capital assets, net of depreciation	5,264,839	3,536,618
Total assets	<u>5,952,541</u>	<u>3,596,799</u>
Current liabilities	135,963	3,617,201
Long-term liabilities	6,344,425	-
Total liabilities	<u>6,480,388</u>	<u>3,617,201</u>
Net position		
Net investment in capital assets	(731,576)	-
Restricted	198,493	-
Unrestricted	5,236	(20,402)
Total net position	<u>\$ (527,847)</u>	<u>\$ (20,402)</u>



GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

The District's net position decreased during the most recent fiscal year. The majority of the decrease was due to bond issue costs and interest expense.

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

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021		
	2021	2020
Revenues:		
Program revenues		
Operating grants and contributions	\$ 80,254	36,725
Capital grants and contributions	87	-
Total revenues	<u>80,341</u>	<u>36,725</u>
Expenses:		
General government	74,998	36,726
Interest	220,404	-
Bond issue costs	<u>292,384</u>	<u>20,401</u>
Total expenses	<u>587,786</u>	<u>57,127</u>
Change in net position	<u>(507,445)</u>	<u>(20,402)</u>
Net position - beginning	<u>(20,402)</u>	<u>-</u>
Net position - ending	<u>\$ (527,847)</u>	<u>\$ (20,402)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$587,786. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of Developer contributions during the current fiscal period. The majority of the increase in expenses results from bond issuance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$5,264,839 invested in capital assets. In the government-wide financial statements no depreciation has been taken, which resulted in a net book value of \$5,264,839. See notes to financial statements for additional information.

## CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

### Capital Debt

At September 30, 2021, the District had \$6,320,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

It is anticipated that the general operations of the District will increase in the subsequent year as the District is built out.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 18,149
Due from Developer	12,335
Restricted assets:	
Investments	657,218
Capital assets:	
Nondepreciable	5,264,839
Total assets	5,952,541
 <b>LIABILITIES</b>	
Accounts payable	20,025
Due to Developer	18,456
Accrued interest payable	97,482
Non-current liabilities:	
Due within one year	125,000
Due in more than one year	6,219,425
Total liabilities	6,480,388
 <b>NET POSITION</b>	
Net investment in capital assets	(731,576)
Restricted for debt service	198,493
Unrestricted	5,236
Total net position	\$ (527,847)

See notes to the financial statements

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
				<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 74,998	\$ 80,235	\$ -	\$ 5,237
Maintenance and operations	-	-	87	87
Interest expense	220,404	-	-	(220,404)
Bond issue costs	292,384	19	-	(292,365)
Total governmental activities	<u>587,786</u>	<u>80,254</u>	<u>87</u>	<u>(507,445)</u>
				<u>(507,445)</u>
				<u>(20,402)</u>
				<u>\$ (527,847)</u>

See notes to the financial statements

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash	\$ 18,149	\$ -	\$ -	\$ 18,149
Investments	-	295,975	361,243	657,218
Due from Developer	12,335	-	-	12,335
Total assets	<u>\$ 30,484</u>	<u>\$ 295,975</u>	<u>\$ 361,243</u>	<u>\$ 687,702</u>
<b>LIABILITIES</b>				
Liabilities:				
Accounts payable	\$ 19,248	\$ -	\$ 777	\$ 20,025
Due to Developer	6,000	-	12,456	18,456
Total liabilities	<u>25,248</u>	<u>-</u>	<u>13,233</u>	<u>38,481</u>
<b>FUND BALANCES</b>				
Restricted for:				
Debt service	-	295,975	-	295,975
Capital projects	-	-	348,010	348,010
Unassigned	5,236	-	-	5,236
Total fund balances	<u>5,236</u>	<u>295,975</u>	<u>348,010</u>	<u>649,221</u>
 Total liabilities and fund balances	 <u>\$ 30,484</u>	 <u>\$ 295,975</u>	 <u>\$ 361,243</u>	 <u>\$ 687,702</u>

See notes to the financial statements

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**  
**PASCO COUNTY, FLORIDA**  
**BALANCE SHEET**  
**RECONCILIATION OF THE BALANCE SHEET GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2021**

Fund balance - governmental funds \$ 649,221

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

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

Cost of capital assets	5,264,839	
Accumulated depreciation	<u>-</u>	5,264,839

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

Accrued interest payable	(97,482)	
Original issue premium	(24,425)	
Bonds payable	<u>(6,320,000)</u>	<u>(6,441,907)</u>

Net position of governmental activities		<u><u>\$ (527,847)</u></u>
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See notes to the financial statements

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Developer contributions	\$ 81,927	\$ -	\$ -	\$ 81,927
Interest	-	19	87	106
Total revenues	<u>81,927</u>	<u>19</u>	<u>87</u>	<u>82,033</u>
<b>EXPENDITURES</b>				
Current:				
General government	74,998	-	-	74,998
Interest	-	123,477	-	123,477
Bond issuance costs	-	292,384	-	292,384
Capital outlay	-	-	1,728,221	1,728,221
Total expenditures	<u>74,998</u>	<u>415,861</u>	<u>1,728,221</u>	<u>2,219,080</u>
Excess (deficiency) of revenues over (under) expenditures	6,929	(415,842)	(1,728,134)	(2,137,047)
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond discount/premium	-	24,980	-	24,980
Interfund transfers	-	(22,616)	22,616	-
Bond proceeds	-	729,854	5,590,146	6,320,000
Total other financing sources (uses)	<u>-</u>	<u>732,218</u>	<u>5,612,762</u>	<u>6,344,980</u>
Net change in fund balances	6,929	316,376	3,884,628	4,207,933
Fund balances - beginning	<u>(1,693)</u>	<u>(20,401)</u>	<u>(3,536,618)</u>	<u>(3,558,712)</u>
Fund balances - ending	<u>\$ 5,236</u>	<u>\$ 295,975</u>	<u>\$ 348,010</u>	<u>\$ 649,221</u>

See notes to the financial statements

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds \$ 4,207,933

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

Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position. 1,728,221

Certain revenues were unavailable for the governmental fund financial statements in the prior fiscal year. In the current fiscal year, these revenues were recorded in the governmental fund financial statements. (1,692)

Governmental funds report debt proceeds as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position. (6,320,000)

In connection with the issuance of the Bonds, the original issue premium is reported as a financing source when debt is first issued, whereas this amount is eliminated in the statement of activities and decreases long-term liabilities in the statement of net position. (24,980)

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

Amortization of original issue premium	555
Change in accrued interest	(97,482)

Change in net position of governmental activities	\$ (507,445)
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See notes to the financial statements



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

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

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

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by landowners of the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2021, all of the Board members are affiliated with Mattamy Homes ("Developer").

The Board has the responsibility for:

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

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

### Assessments

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

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

The District reports the following major governmental funds:

### General Fund

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

### Debt Service Fund

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

### Capital Projects Fund

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity

#### Restricted Assets

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

#### Deposits and Investments

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

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

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

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

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

#### Prepaid Items

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

#### Capital Assets

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

#### Unearned Revenue

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

#### Long-Term Obligations

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

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

#### Deferred Outflows/Inflows of Resources

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

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

#### Fund Equity/Net Position

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

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

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

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

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

#### Fund Equity/Net Position (Continued)

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

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

### **Other Disclosures**

#### Use of Estimates

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

## **NOTE 3 – BUDGETARY INFORMATION**

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

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

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

## **NOTE 4 – DEPOSITS AND INVESTMENTS**

### **Deposits**

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

**NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**

**Investments**

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

	Amortized	Credit Risk	Maturities
Wells Fargo Advantage Government Money Market Fund Institutional Class - # 1751	\$ 657,218	S&P AAAm	Weighted average of the fund portfolio: 25 days
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	-	S&P AAAm	Weighted average of the fund portfolio: 37 days
	<u>\$ 657,218</u>		

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

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

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

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

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

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

*Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;

*Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,

*Level 3:* Investments whose inputs are unobservable.

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

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

**NOTE 5 – INTERFUND TRANSFERS**

Interfund transfers for the fiscal year ended September 30, 2021 were as follows:

Fund	Transfer in	Transfer Out
Debt Service Fund	\$ -	\$ 22,616
Capital projects fund	22,616	-
Total	<u>\$ 22,616</u>	<u>\$ 22,616</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures

## NOTE 6 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 3,536,618	\$ 1,728,221	\$ -	\$ 5,264,839
Total capital assets, not being depreciated	3,536,618	1,728,221	-	5,264,839
Governmental activities capital assets, net	\$ 3,536,618	\$ 1,728,221	\$ -	\$ 5,264,839

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$15,733,213. The infrastructure improvements include: roadways, sewer, water, storm water management systems, recreational facilities and landscaping and irrigation as well as hardscape elements. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, the roadway improvements, wastewater collection system and water distribution system are to be conveyed to others for ownership and maintenance responsibilities. The current infrastructure was acquired from the Developer during the current fiscal year.

## NOTE 7 – LONG TERM LIABILITIES

### Series 2020

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

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

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021

Changes in long-term liability activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2020	\$ -	\$ 6,320,000	\$ -	\$ 6,320,000	\$ 125,000
Plus bond premium	-	24,980	555	24,425	-
Total	\$ -	\$ 6,344,980	\$ 555	\$ 6,344,425	\$ 125,000

**NOTE 7 – LONG TERM LIABILITIES (Continued)**

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 125,000	\$ 233,956	\$ 358,956
2023	125,000	230,831	355,831
2024	130,000	227,706	357,706
2025	135,000	224,456	359,456
2026	135,000	221,081	356,081
2027-2031	750,000	1,039,000	1,789,000
2032-2036	900,000	897,250	1,797,250
2037-2041	1,085,000	715,188	1,800,188
2042-2046	1,325,000	485,000	1,810,000
2047-2051	1,610,000	198,600	1,808,600
Total	<u>\$ 6,320,000</u>	<u>\$ 4,473,068</u>	<u>\$ 10,793,068</u>

**NOTE 8– DEVELOPER TRANSACTIONS**

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$81,927. Which includes a receivable of \$12,335 as of September 30, 2021. The Developer has also provided a general reserve of \$6,000 to the District which will be repaid at a later date.

**NOTE 9 – CONCENTRATION**

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

**NOTE 10 – MANAGEMENT COMPANY**

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

**NOTE 11 – RISK MANAGEMENT**

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



**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted	Actual	Variance with Final Budget - Positive
	Original & Final	Amounts	(Negative)
<b>REVENUES</b>			
Contributions	\$ 87,040	\$ 81,927	\$ (5,113)
Total revenues	87,040	81,927	(5,113)
<b>EXPENDITURES</b>			
Current:			
General government	87,040	74,998	12,042
Total expenditures	87,040	74,998	12,042
Excess (deficiency) of revenues over (under) expenditures	\$ -	6,929	\$ 6,929
Fund balance - beginning		(1,693)	
Fund balance - ending		\$ 5,236	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the period for the fiscal year ended September 30, 2021.

**PARKVIEW AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	None
Number of independent contractors compensated in September 2021	None
Employee compensation for FYE 9/30/2021 (paid/accrued)	None
Independent contractor compensation for FYE 9/30/2021	\$70,087
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - n/a Debt service - n/a
Special assessments collected FYE 9/30/2021	\$0
Outstanding Bonds:	
Series 2020, due May 1, 2051,	see Note 7 for details



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Parkview at Long Lake Ranch Community Development District, Pasco County, Florida (the "District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 28, 2022.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

*B* *Law & Associates*

June 28, 2022



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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(561) 994-9299 ▪ (800) 299-4728  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

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

We have examined Parkview at Long Lake Ranch Community Development District, Pasco County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements fiscal 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 Parkview at Long Lake Ranch Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

June 28, 2022



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

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

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Parkview at Long Lake Ranch Community Development District ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 28, 2022.

**Auditor's Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 28, 2022, should be considered in conjunction with this management letter.

**Purpose of this Letter**

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

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

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

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

*Grau & Associates*

June 28, 2022

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None.

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

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

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

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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



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

**11**

**RESOLUTION 2022-10**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKVIEW  
AT LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT  
HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE  
FISCAL YEAR ENDED SEPTEMBER 30, 2021**

**WHEREAS**, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2021;

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

1. The Audited Financial Report for Fiscal Year 2021, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2021, for the period ending September 30, 2021; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 15th day of August, 2022.

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

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

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

**12**

## Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:	Parkview at Long Lake Ranch Community Development District
Name of stormwater utility, if applicable:	N/A
Contact Person	
Name:	Christopher Fisher
Position/Title:	CDD Engineer
Email Address:	
Phone Number:	(813)223-3919

Indicate the Water Management District(s) in which your service area is located.

- Northwest Florida Water Management District (NFWFMD)
- Suwannee River Water Management District (SRWMD)
- St. Johns River Water Management District (SJRWMD)
- Southwest Florida Water Management District (SWFWMD)
- South Florida Water Management District (SFWMD)

Indicate the type of local government:

- Municipality
- County
- Independent Special District

**Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)**

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

**Part 1.1 Narrative Description:**

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

The CDD professional engineering staff has established BMPs for the stormwater ponds designed and constructed as part of its Master Drainage Plan. The District will be planning perimeter aquatic planting for improved stormwater quality in FY 2022/2023. Pond and landscape maintenance vendors have been informed of Illicit Discharges for reporting to District Management, if observed. As well, regular periodic pond observation and maintenance is done.

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
						Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**Part 1.2 Current Stormwater Program Activities:**

Please provide answers to the following questions regarding your stormwater management program.

- |  |    |
|--|----|
| • Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit? | No |
| If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:     |    |
- |   |     |
|---|-----|
| • Does your jurisdiction have a dedicated stormwater utility? | No  |
| If no, do you have another funding mechanism?                 | Yes |
| If yes, please describe your funding mechanism.               |     |
| General Fund/Operation and Maintenance Budget                 |     |
- |   |          |
|---|----------|
| • Does your jurisdiction have a Stormwater Master Plan or Plans?  | Yes      |
| If Yes:   |          |
| How many years does the plan(s) cover?  | On-going |
| Are there any unique features or limitations that are necessary to understand what the plan does or does not address? |          |
| No  |          |
| Please provide a link to the most recently adopted version of the document (if it is published online):               |          |
| It is not published on line   |          |
- |  |    |
|--|----|
| • Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?                       | No |
| If Yes, does it include 100% of your facilities?   | No |
| If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included? |    |

- Does your stormwater management program implement the following (answer Yes/No):

A construction sediment and erosion control program for new construction (plans review and/or inspection)?	No
An illicit discharge inspection and elimination program?	No
A public education program?	No
A program to involve the public regarding stormwater issues?	No
A “housekeeping” program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, <i>etc.</i> ?	No
A stormwater ordinance compliance program ( <i>i.e.</i> , for low phosphorus fertilizer)?	No
Water quality or stream gage monitoring?	No
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, <i>etc.</i> )?	No
A system for managing stormwater complaints?	Yes
Other specific activities?	

Regular observations and reporting by both the pond and landscape maintenance vendors at Board of Supervisors' meetings.

Notes or Comments on any of the above:

**Part 1.3 Current Stormwater Program Operation and Maintenance Activities**

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

- Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (*i.e.*, systems that are dedicated to public ownership and/or operation upon completion)?

Yes

Notes or Comments on the above:

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc. ?	Yes
Debris and trash removal from pond skimmers, inlet grates, ditches, etc. ?	Yes
Invasive plant management associated with stormwater infrastructure?	No
Ditch cleaning?	No
Sediment removal from the stormwater system (vector trucks, other)?	No
Muck removal (dredging legacy pollutants from water bodies, canal, etc. )?	No
Street sweeping?	No
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc. ?	No
Non-structural programs like public outreach and education?	No
Other specific routine activities?	

**Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)**

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.



Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	12,529.00	Feet
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	0.00	
Estimated number of storage or treatment basins ( <i>i.e.</i> , wet or dry ponds):	4	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems ( <i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures ( <i>e.g.</i> , operable gates and weirs that control canal water levels):	0	
Number of stormwater treatment wetland systems:		
Other:		
Pond Control Structures	4.00	

Notes or Comments on any of the above:

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes	No	No
Rain gardens	No	No
Green roofs	No	No
Pervious pavement/pavers	No	No
Littoral zone plantings	No	No
Living shorelines	No	No
Other Best Management Practices:		

Please indicate which resources or documents you used when answering these questions (check all that apply).

- Asset management system
  - GIS program
  - MS4 permit application
  - Aerial photos
  - Past or ongoing budget investments
  - Water quality projects
- Other(s):
-

**Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)**

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government’s population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district’s boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

Parkview at Long Lake Ranch Community Development District is within Pasco County.

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

**Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)**

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (e.g., the expiration of an interlocal agreement, introduction of an independent special district, etc. ).

[Proceed to Part 5](#)

**Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)**

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

**If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.**

**Part 5.1 Routine Operation and Maintenance**

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR’s website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs		50	50	50	50
Brief description of growth greater than 15% over any 5-year period:					



**Part 5.2 Future Expansion (Committed Funding Source)**

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project's remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

**5.2.1 Flood Protection (Committed Funding Source):** Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, *etc.* Also include major hardware purchases such as vactor/jet trucks.

**5.2.2 Water Quality Projects (Committed Funding Source):** Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, *etc.*, that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

**Expansion Projects with a Committed Funding Source**

**5.2.1 Flood Protection**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**5.2.2 Water Quality**

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**Part 5.3 Future Expansion with No Identified Funding Source**

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

**5.3.1 Future Flood Protection with No Identified Funding Source:** Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

**5.3.2 Future Water Quality Projects with no Identified Funding Source:** Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

**Expansion Projects with No Identified Funding Source**

**5.3.1 Flood Protection**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**5.3.2 Water Quality**

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

<input checked="" type="checkbox"/>	Stormwater Master Plan
<input type="checkbox"/>	Basin Studies or Engineering Reports
<input type="checkbox"/>	Adopted BMAP
<input type="checkbox"/>	Adopted Total Maximum Daily Load
<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
	Specify:
<input type="checkbox"/>	Other(s):

**Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change**

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

**Resiliency Projects with a Committed Funding Source**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**Resiliency Projects with No Identified Funding Source**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

- Has a vulnerability assessment been completed for your jurisdiction’s storm water system? No
- If no, how many facilities have been assessed? None
- Does your jurisdiction have a long-range resiliency plan of 20 years or more? No
- If yes, please provide a link if available:
- If no, is a planning effort currently underway? No



**Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)**

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

**If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.**

**End of Useful Life Replacement Projects with a Committed Funding Source**

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**End of Useful Life Replacement Projects with No Identified Funding Source**

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

**Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)**

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

**Routine O&M**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17						0	
2017-18						0	
2018-19						0	
2019-20						0	
2020-21						0	

**Expansion**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0						
2017-18	0						
2018-19	0						
2019-20	0						
2020-21	0						

**Resiliency**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0						
2017-18	0						
2018-19	0						
2019-20	0						
2020-21	0						

**Replacement of Aging Infrastructure**

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0						
2017-18	0						
2018-19	0						
2019-20	0						
2020-21	0						

**Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)**

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

<b>Committed Funding Source</b>	<b>2022-23 to 2026-27</b>	<b>2027-28 to 2031-32</b>	<b>2032-33 to 2036-37</b>	<b>2037-38 to 2041-42</b>
Maintenance	50	50	50	50
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
<b>Total Committed Revenues (=Total Committed Projects)</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>

<b>No Identified Funding Source</b>	<b>2022-23 to 2026-27</b>	<b>2027-28 to 2031-32</b>	<b>2032-33 to 2036-37</b>	<b>2037-38 to 2041-42</b>
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
<b>Projected Funding Gap (=Total Non-Committed Needs)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

<b>Strategies for New Funding Sources</b>	<b>2022-23 to 2026-27</b>	<b>2027-28 to 2031-32</b>	<b>2032-33 to 2036-37</b>	<b>2037-38 to 2041-42</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Remaining Unfunded Needs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>













Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0

<b>Total of Projects without Project Type and/or Funding Source Type</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**PARKVIEW AT LONG  
LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

**13**

**PARKVIEW AT LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
JUNE 30, 2022**

**PARKVIEW AT LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	General Fund	Debt Service Fund Series 2020	Capital Projects Fund Series 2020	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 48,223	\$ -	\$ -	\$ 48,223
Investments				
Revenue	-	57,050	-	57,050
Reserve	-	178,978	-	178,978
Construction	-	-	2	2
Due from general fund	-	8,714	-	8,714
Due from Mattamy/Sarasota LLC	10,061	34,749	-	44,810
Total assets	<u>\$ 58,284</u>	<u>\$ 279,491</u>	<u>\$ 2</u>	<u>\$ 337,777</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Due to debt service fund	\$ 8,714	\$ -	\$ -	\$ 8,714
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>14,714</u>	<u>-</u>	<u>-</u>	<u>14,714</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred receipts	10,061	34,749	-	44,810
Total deferred inflows of resources	<u>10,061</u>	<u>34,749</u>	<u>-</u>	<u>44,810</u>
Fund balances:				
Restricted for:				
Debt service	-	244,742	-	244,742
Capital projects	-	-	2	2
Unassigned	33,509	-	-	33,509
Total fund balances	<u>33,509</u>	<u>244,742</u>	<u>2</u>	<u>278,253</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 58,284</u>	<u>\$ 279,491</u>	<u>\$ 2</u>	<u>\$ 337,777</u>

**PARKVIEW AT LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 1,639	\$ 85,422	\$ 85,209	100%
Assessment levy: off-roll	-	4,256	20,256	21%
Landowner contribution	-	61	-	N/A
Total revenues	<u>1,639</u>	<u>89,739</u>	<u>105,465</u>	85%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Management/accounting/recording	4,000	36,000	48,000	75%
Legal	1,840	7,340	20,000	37%
Engineering	-	-	3,000	0%
Engineering - stormwater analysis	750	750	-	N/A
Engineer's report	-	-	-	N/A
Audit	2,500	3,500	4,500	78%
Arbitrage rebate calculation	-	750	750	100%
Dissemination agent	83	750	1,000	75%
Trustee	-	4,031	4,500	90%
Telephone	17	150	200	75%
Postage	-	20	500	4%
Printing & binding	42	375	500	75%
Legal advertising	139	454	1,500	30%
Annual special district fee	-	175	175	100%
Insurance	-	5,175	5,500	94%
Contingencies/bank charges	15	288	500	58%
Website hosting & maintenance	-	-	705	0%
Meeting room	-	-	2,000	0%
Website ADA compliance	-	-	210	0%
Total professional & administrative	<u>9,386</u>	<u>59,758</u>	<u>93,540</u>	64%
<b>Other fees &amp; charges</b>				
Property appraiser	-	-	150	0%
Tax collector	33	1,709	1,775	96%
Total other fees & charges	<u>33</u>	<u>1,709</u>	<u>1,925</u>	89%
Total expenditures	<u>9,419</u>	<u>61,467</u>	<u>95,465</u>	64%
Excess/(deficiency) of revenues over/(under) expenditures	(7,780)	28,272	10,000	
Fund balances - beginning	41,289	5,237	-	
Fund balances - ending	<u>\$ 33,509</u>	<u>\$ 33,509</u>	<u>\$ 10,000</u>	

**PARKVIEW AT LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2020  
FOR THE PERIOD ENDED JUNE 30, 2022**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 6,022	\$ 313,933	\$ 313,156	100%
Assessment levy: off-roll	-	-	51,324	0%
Interest	57	70	-	N/A
Total revenues	<u>6,079</u>	<u>314,003</u>	<u>364,480</u>	86%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	125,000	125,000	100%
Interest	-	233,956	233,956	100%
Total debt service	<u>-</u>	<u>358,956</u>	<u>358,956</u>	100%
<b>Other fees &amp; charges</b>				
Tax collector	121	6,281	6,524	96%
Total other fees and charges	<u>121</u>	<u>6,281</u>	<u>6,524</u>	96%
Total expenditures	<u>121</u>	<u>365,237</u>	<u>365,480</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	5,958	(51,234)	(1,000)	
Fund balances - beginning	<u>238,784</u>	<u>295,976</u>	<u>295,963</u>	
Fund balances - ending	<u><u>\$ 244,742</u></u>	<u><u>\$ 244,742</u></u>	<u><u>\$ 294,963</u></u>	

**PARKVIEW AT LONG LAKE RANCH  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2020  
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year To Date
<b>REVENUES</b>		
Developer contribution	\$ -	\$ 12,455
Interest	2	17
Total revenues	2	12,472
 <b>EXPENDITURES</b>		
Capital outlay	-	360,480
Total expenditures	-	360,480
 Excess/(deficiency) of revenues over/(under) expenditures	2	(348,008)
 Fund balances - beginning	-	348,010
Fund balances - ending	\$ 2	\$ 2



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

**14**

**DRAFT**

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

The Board of Supervisors of the Parkview at Long Lake Ranch Community Development District held a Regular Meeting on April 18, 2022, at 10:00 a.m., at the Hampton Inn & Suites by Hilton – Tampa/Wesley Chapel, 2740 Cypress Ridge Blvd., Wesley Chapel, Florida 33544.

**Present were:**

Tim Murray	Chair
Tom Griggs	Assistant Secretary
Keith Polasky	Assistant Secretary

**Also present, were:**

Cindy Cerbone	District Manager
Jamie Sanchez (via telephone)	Wrathell, Hunt and Associates, LLC (WHA)
Lindsay Whelan (via telephone)	District Counsel

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Ms. Cerbone called the meeting to order at 10:01 a.m. Supervisors Murray, Griggs and Polasky were present, in person. Supervisor McCraw was not present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

There were no public comments.

**THIRD ORDER OF BUSINESS**

**Consider Appointment to Fill Unexpired  
Term of Vacant Seat 4 (*Term Expires  
November, 2022*)**

**A. Administration of Oath of Office to Newly Appointed Supervisor (*the following will be provided in a separate package*)**

**I. Guide to Sunshine Amendment and Code of Ethics for Public Officers and  
Employees**

- 39           **II.     Membership, Obligations and Responsibilities**
- 40           **III.     Financial Disclosure Forms**
- 41                 **a.     Form 1: Statement of Financial Interests**
- 42                 **b.     Form 1X: Amendment to Form 1, Statement of Financial Interests**
- 43                 **c.     Form 1F: Final Statement of Financial Interests**
- 44           **IV.     Form 8B: Memorandum of Voting Conflict**
- 45 **B.     Consideration of Resolution 2022-01, Designating Certain Officers of the District, and**
- 46 **Providing for an Effective Date**

47           The above items were deferred to the next meeting.

48

<p>49 <b>FOURTH ORDER OF BUSINESS</b></p> <p>50</p> <p>51</p> <p>52</p> <p>53</p> <p>54</p> <p>55</p> <p>56</p>	<p><b>Consideration of Resolution 2022-02, Extending the Terms of Office of All Current Supervisors to Coincide with the General Election Pursuant to Section 190.006, Florida Statutes; Providing for Severability; and Providing an Effective Date</b></p>
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57           Ms. Cerbone presented Resolution 2022-02. Seats 3, 4 and 5 will now up for election in  
58 November 2022 and Seats 1 and 2 will be up for election in November 2024.

59

60           **On MOTION by Mr. Griggs and seconded by Mr. Murray, with all in favor,**

61           **Resolution 2022-02, Extending the Terms of Office of All Current Supervisors to**

62           **Coincide with the General Election Pursuant to Section 190.006, Florida**

63           **Statutes; Providing for Severability; and Providing an Effective Date, was**

64           **adopted.**

<p>65</p> <p>66</p> <p>67 <b>FIFTH ORDER OF BUSINESS</b></p> <p>68</p> <p>69</p> <p>70</p> <p>71</p> <p>72</p> <p>73</p> <p>74</p>	<p><b>Consideration of Resolution 2022-03, Designating a Date, Time, and Location for a Landowners’ Meeting and Election; Providing for Publication; Establishing Forms for the Landowner Election; and Providing for Severability and an Effective Date</b></p>
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75           Ms. Cerbone presented Resolution 2022-03.

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**On MOTION by Mr. Murray and seconded by Mr. Griggs, with all in favor, Resolution 2022-03, Designating a Date, Time, and Location of November 1, 2022 at 10:00 a.m., at the Hampton Inn & Suites by Hilton – Tampa/Wesley Chapel, 2740 Cypress Ridge Blvd., Wesley Chapel, Florida 33544 for a Landowners’ Meeting and Election; Providing for Publication; Establishing Forms for the Landowner Election; and Providing for Severability and an Effective Date, was adopted.**

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-04, Adopting Prompt Payment Policies and Procedures Pursuant to Chapter 218, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date**

Ms. Cerbone presented Resolution 2022-04. Under the recent statutory change, the interest rate on certain late payments increased from 1% to 2%. Ms. Whelan stated there were also minor changes to the notice requirements and the CDD’s existing prompt payment policies were updated to conform with the current statutory requirements.

**On MOTION by Mr. Griggs and seconded by Mr. Murray, with all in favor, Resolution 2022-04, Adopting Prompt Payment Policies and Procedures Pursuant to Chapter 218, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date, was adopted.**

**SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-05, Approving a Proposed Budget for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date**

Ms. Cerbone presented Resolution 2022-05. She reviewed the proposed Fiscal Year 2023 budget, including line item increases, decreases and adjustments compared to the Fiscal Year 2022 budget and explained the reasons for any changes.

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**On MOTION by Mr. Murray and seconded by Mr. Polasky, with all in favor, Resolution 2022-05, Approving a Proposed Budget for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Pursuant to Florida Law for July 18, 2022 at 10:00 a.m., at the Hampton Inn & Suites by Hilton – Tampa/Wesley Chapel, 2740 Cypress Ridge Blvd., Wesley Chapel, Florida 33544; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.**

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**EIGHTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an Effective Date**

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Ms. Cerbone presented Resolution 2022-06.

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**On MOTION by Mr. Murray and seconded by Mr. Polasky, with all in favor, 2022-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an Effective Date, was adopted.**

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**NINTH ORDER OF BUSINESS**

**Update: Stormwater Reporting Requirements**

141  
142

**A. New Legislation**

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145  
146

Ms. Cerbone discussed new legislation that will require the CDD to analyze its existing stormwater infrastructure, in terms of cost to install, operate and maintain and determine the needs for the next 20 or more years.

**B. Documents to Complete**

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149  
150

Ms. Cerbone stated the initial report is due by June 30, 2022 and then every five years thereafter. This will require the District Engineer to complete and submit the initial 24-page template before the deadline. Staff will work with the District Engineer as necessary.

**C. Consideration of Clearview Land Design, P.L., Proposal/Authorization for Work**

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153

Ms. Cerbone noted that an Engineering line item was added to the Fiscal Year 2023 budget when Staff learned about the new reporting requirements; however, nothing was

154 budgeted, as the expense will be incurred in Fiscal Year 2022. She presented the Clearview Land  
155 Design, P.L., Proposal/Authorization for Work.

156

157 **On MOTION by Mr. Murray and seconded by Mr. Griggs, with all in favor, the**  
158 **Clearview Land Design, P.L., Proposal/Authorization for Work, in the amount of**  
159 **\$7,500, was approved.**

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161

162 **TENTH ORDER OF BUSINESS**

**Ratification of HGS Transition Letter**

163

164 • **Kutak Rock LLP Retention and Fee Agreement**

165 Ms. Whelan discussed her practice group's transition from Hopping Green & Sams and  
166 transfer of files to Kutak Rock LLP. She presented the joint transition letter by HGS and Kutak  
167 Rock, LLP and the Kutak Rock LLP Retention and Fee Agreement. The terms, conditions and  
168 rates remain the same.

169

170 **On MOTION by Mr. Griggs and seconded by Mr. Murray, with all in favor, the**  
171 **Joint Transition Letter by Hopping Green & Sams and Kutak Rock, LLP and the**  
172 **Kutak Rock LLP Retention and Fee Agreement, were ratified.**

173

174

175 **ELEVENTH ORDER OF BUSINESS**

**Ratification of Acquisition of Phase 2B  
Infrastructure**

176

177

178 Ms. Whelan presented several documents previously executed by the Chair related to  
179 acquisition of Phase 2B infrastructure. The Requisition submitted to District Management for  
180 improvements totaling \$612,010.10 was being processed to reimburse the Developer for those  
181 costs. A subsequent Bill of Sale for the water and sewer to the County will be prepared and  
182 executed.

183

184 **On MOTION by Mr. Murray and seconded by Mr. Griggs, with all in favor,**  
185 **acquisition of Phase 2B Infrastructure and payment of the construction costs to**  
186 **the Developer, in the amount of \$612,010.10, was ratified.**

187

188

189 Discussion ensued regarding the expected date of payment of the Requisition costs. Ms.  
190 Cerbone would contact Accounting and notify Mr. Murray and Ms. Whelan of when to expect  
191 payment.

192

193 **TWELFTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**  
194 **Statements as of February 28, 2022**

195

196 Ms. Cerbone presented the Unaudited Financial Statements as of February 28, 2022.

197

198 **On MOTION by Mr. Murray and seconded by Mr. Griggs, with all in favor, the**  
199 **Unaudited Financial Statements as of February 28, 2022, were accepted.**

200

201

202 **THIRTEENTH ORDER OF BUSINESS** **Consideration of August 16, 2021 Public**  
203 **Hearings and Regular Meeting Minutes**

204

205 Ms. Cerbone presented the August 16, 2021 Public Hearings and Regular Meeting  
206 Minutes.

207

208 **On MOTION by Mr. Murray and seconded by Mr. Griggs, with all in favor, the**  
209 **August 16, 2021 Public Hearings and Regular Meeting Minutes, as presented,**  
210 **were approved.**

211

212

213 **FOURTEENTH ORDER OF BUSINESS** **Staff Reports**

214

215 **A. District Counsel: *Kutak Rock LLP***

216 **• Statutory Changes from 2021 Legislative Session**

217 **I. Publication of Legal Notices**

218 Ms. Whelan presented the Memorandum and discussed new legislation that allows for  
219 internet only publication for legal advertising and noted that it is not likely to result in savings  
220 to the CDD, given that revision of the Rules of Procedure would be necessary. This change can  
221 be incorporated when the Rules of Procedure are amended in the future.

222 **II. Public Records Exemptions**

223 Ms. Whelan presented the Memorandum and discussed new legislation that requires  
224 individuals with eligible exemptions to notify the CDD. Ms. Cerbone discussed procedures Staff  
225 has followed in such situations. A summary of new legislation of interest will be provided at the  
226 next meeting.

227 **B. District Engineer: *Clearview Land Design, P.E.***

228 There was no report.

229 **C. District Manager: *Wrathell, Hunt and Associates, LLC***

- 230 • **NEXT MEETING DATE: May 16, 2022 at 10:00 A.M**

- 231 ○ **QUORUM CHECK**

232 The next meeting would be held on May 16, 2022 at 10:00 a.m., unless cancelled.

233

234 **FIFTEENTH ORDER OF BUSINESS**

**Board Members' Comments/Requests**

235

236 There were no Board Members' comments or requests.

237

238 **SIXTEENTH ORDER OF BUSINESS**

**Public Comments**

239

240 There were no public comments.

241

242 **SEVENTEENTH ORDER OF BUSINESS**

**Adjournment**

243

244 There being nothing further to discuss, the meeting adjourned.

245

246 **On MOTION by Mr. Murray and seconded by Mr. Polasky, with all in favor, the**  
247 **meeting adjourned at 10:30 a.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]



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Secretary/Assistant Secretary

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Chair/Vice Chair

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

**15C**

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

**BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE**

**LOCATION**

*Hampton Inn & Suites by Hilton – Tampa/Wesley Chapel  
2740 Cypress Ridge Blvd., Wesley Chapel, Florida 33544*

<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 18, 2021 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>November 15, 2021 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>December 20, 2021 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>January 10, 2022* CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>February 21, 2022 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>March 21, 2022 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>April 18, 2022</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>May 16, 2022 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>June 20, 2022 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>July 18, 2022 CANCELED</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>
<b>August 15, 2022</b>	<b>Public Hearing &amp; Regular Meeting</b>	<b>10:00 AM</b>
<b>September 19, 2022</b>	<b>Regular Meeting</b>	<b>10:00 AM</b>

**Exceptions**

*\* January meeting date is one week earlier to accommodate Martin Luther King Jr. Holiday*