



Rizzetta & Company

# **Long Lake Reserve Community Development District**

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## **Audit Committee Meeting May 27, 2021**

**District Office:  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544  
813-994-1001**

**[www.longlakecdd.org](http://www.longlakecdd.org)**

# LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT

District Office · Wesley Chapel, Florida (813) 944-1001  
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
[longlakecdd.org](http://longlakecdd.org)

May 19, 2021

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

## AGENDA

Dear Board Members:

The Audit Committee meeting of the Long Lake Reserve Community Development District will be held on **Thursday, May 27, 2021 at 6:00 p.m.** at the Long Lake Reserve Amenity Center, located at 19617 Breynia Dr., Lutz, FL 33558. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. BUSINESS ITEMS**
  - A. Consideration of Include Price as a Criterion
  - B. Consideration of Audit Proposal Instructions ..... Tab 1
  - C. Consideration of Audit Evaluation Criteria ..... Tab 2
  - D. Consideration of Audit Advertisement ..... Tab 3
- 4. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 933-5571.

Sincerely,

*Debby Wallace*

Debby Wallace  
District Manager

## Tab 1

**LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Years  
September 30, 2021, 2022, 2023, 2024 and 2025  
Pasco County, Florida**

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than **June 25, 2021 at 12:00 p.m.**, at the offices of District Manager, located at 12750 Citrus Park Lane, Suite 115, Tampa, Florida 33625. Proposals will be publicly opened at that time.

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) digital copy and one (1) hard copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “Auditing Services – Long Lake Reserve Community Development District” on the face of it.

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

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

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

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

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

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

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

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

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed project plans and specifications or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

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

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**LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Years  
September 30, 2021, 2022, 2023, 2024 and 2025  
Pasco County, Florida**

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than **June 25, 2021 at 12:00 p.m.**, at the offices of District Manager, located at 12750 Citrus Park Lane, Suite 115, Tampa, Florida 33625. Proposals will be publicly opened at that time.

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) digital copy and one (1) hard copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “Auditing Services – Long Lake Reserve Community Development District” on the face of it.

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

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



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

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

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

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

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

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

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed project plans and specifications or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

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

## Tab 2

## AUDITOR SELECTION EVALUATION CRITERIA

### 1. *Ability of Personnel.*

**(20 Points)**

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

## 2. *Proposer's Experience.*

**(20 Points)**

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

### 3. *Understanding of Scope of Work.*

**(20 Points)**

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

#### 4. *Ability to Furnish the Required Services.*

**(20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (e.g. the existence of any natural disaster plan for business operations).

## 5. Price

**(20 Points)**

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services

**Total**

**(100 Points)**

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## AUDITOR SELECTION EVALUATION CRITERIA

### 1. *Ability of Personnel.*

**(25 Points)**

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

## 2. *Proposer's Experience.*

**(25 Points)**

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

### 3. *Understanding of Scope of Work.*

**(25 Points)**

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

#### 4. *Ability to Furnish the Required Services.*

**(25 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (e.g. the existence of any natural disaster plan for business operations).

**Total**

**(100 Points)**

## **Tab 3**

## **LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

Long Lake Reserve Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal years ending September 30, 2021, 2022, 2023, 2024, and 2025. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Pasco County and for the fiscal year 2020/2021 the District had a total annual operating budget of approximately \$867,133.66, including bonds. The final contract will require that among other things, the audit for the period ending September 30, 2021 be completed no later than June 1, 2022.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below as of June 9, 2021 at 9:00 a.m. Any protest regarding the Proposal Documents must be filed in writing at the offices of the District Manager, within seventy-two (72) hours after the Proposal Documents are first made available for pick up.

Proposers must provide one (1) digital copy and one (1) hard copy of their proposal to Debby Wallace, District Manager, c/o Rizzetta & Company, Inc., located at 12750 Citrus Park Lane, Suite 115, Tampa, FL 33625 in a sealed envelope marked on the outside "Auditing Services – Long Lake Reserve Community Development District." **Proposals must be received by 12:00 p.m. on June 25, 2021** at the office of the District Manager. The District has the right to reject any and all proposals, make modifications to the work, and waive any minor irregularities as it deems appropriate. Please direct all questions regarding this Notice to the District Manager, who can be reached at 813-933-5571.

Long Lake Reserve Community Development District  
Debby Wallace, District Manager

Run Date: June 9, 2021



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# **Long Lake Reserve Community Development District**

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## **Board of Supervisors' Meeting May 27, 2021**

**District Office:  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544  
813-994-1001**

**[www.longlakecdd.org](http://www.longlakecdd.org)**



# LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT

District Office · Wesley Chapel, Florida (813) 944-1001  
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
[longlakecdd.org](http://longlakecdd.org)

May 19, 2021

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

## AGENDA

Dear Board Members:

The Regular meeting of the Board of Supervisors' of the Long Lake Reserve Community Development District will be held on **Thursday, May 27, 2021 at 6:00 p.m.** at the Long Lake Reserve Amenity Center, located at 19617 Breynia Dr., Lutz, FL 33558. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. BUSINESS ITEMS**
  - A. Consideration of Re-Opening Activities
  - B. Consideration of Pond Maintenance Proposal ..... Tab 1
  - C. Consideration of Landscape Proposal ..... Tab 2
  - D. Consideration of Phase 2 Shell Path Replacement Proposal ..... Tab 3
  - E. Presentation of Reserve Study ..... Tab 4
  - F. Long Lake Reserve CDD 101 for New Board Members
  - G. Presentation of Fiscal Year 2021-2022 Proposed Budget. Tab 5
  - H. Consideration of Resolution 2021-06; Approving Fiscal Year 2021-2022 Proposed Budget and Set Public Hearing ..... Tab 6
- 4. BUSINESS ADMINISTRATION**
  - A. Consideration of Minutes of the Board of Supervisors' Meetings Held on March 25, 2021 ..... Tab 7
  - B. Consideration of Operation and Maintenance Expenditures for March & April 2021 ..... Tab 8
- 5. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. Presentation of Aquatic Service Report ..... Tab 9
  - D. Clubhouse Manager
    - i. Presentation of Clubhouse Report ..... Tab 10
  - E. District Manager
    - i. Announcement Regarding Number of Registered Voters ..... Tab 11
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 933-5571.

Sincerely,

*Debby Wallace*

Debby Wallace  
District Manager

## **Tab 5**



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# Long Lake Reserve Community Development District

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[Longlakereserveccd.org](http://Longlakereserveccd.org)

**Proposed Budget for Fiscal Year 2021-2022**

**Presented by: Rizzetta & Company, Inc.**

**5844 Old Pasco Road  
Suite 100  
Wesley Chapel, Florida 33544  
Phone: 813.994.1001**

[rizzetta.com](http://rizzetta.com)

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## GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Interest Earnings:** The District may earn interest on its monies in the various operating accounts.

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Event Rental:** The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

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### EXPENDITURES – ADMINISTRATIVE:

**Supervisor Fees:** The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.



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**Administrative Services:** The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

**District Management:** The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

**District Engineer:** The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

**Disclosure Report:** The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

**Accounting Services:** Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.



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**Auditing Services:** The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**Travel:** Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

**Public Officials Liability Insurance:** The District will incur expenditures for public officials' liability insurance for the Board and Staff.

**Legal Advertising:** The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

**Bank Fees:** The District will incur bank service charges during the year.

**Dues, Licenses & Fees:** The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**Website Hosting, Maintenance and Email:** The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

**District Counsel:** The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

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## **EXPENDITURES - FIELD OPERATIONS:**

**Deputy Services:** The District may wish to contract with the local police agency to provide security for the District.



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**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.

**Electric Utility Services:** The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

**Streetlights:** The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

**Utility - Recreation Facility:** The District may budget separately for its recreation and or amenity electric separately.

**Gas Utility Services:** The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

**Garbage - Recreation Facility:** The District will incur expenditures related to the removal of garbage and solid waste.

**Solid Waste Assessment Fee:** The District may have an assessment levied by another local government for solid waste, etc.

**Water-Sewer Utility Services:** The District will incur water/sewer utility expenditures related to district operations.

**Utility - Reclaimed:** The District may incur expenses related to the use of reclaimed water for irrigation.

**Aquatic Maintenance:** Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**Lake/Pond Bank Maintenance:** The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

**Wetland Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

**Mitigation Area Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.



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**Aquatic Plant Replacement:** The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

**Property Insurance:** The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

**Irrigation Repairs:** The District will incur expenditures related to repairs of the irrigation systems.

**Landscape Replacement:** Expenditures related to replacement of turf, trees, shrubs etc.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Gate Phone:** The District will incur telephone expenses if the District has gates that are to be opened and closed.

**Street/Parking Lot Sweeping:** The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

**Gate Facility Maintenance:** Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.

**Roadway Repair & Maintenance:** Expenses related to the repair and maintenance of roadways owned by the District if any.



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**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

**Employees - P/R Taxes:** This is the employer's portion of employment taxes such as FICA etc.

**Employee - Workers' Comp:** Fees related to obtaining workers compensation insurance.

**Management Contract:** The District may contract with a firm to provide for the oversight of its recreation facilities.

**Maintenance & Repair:** The District may incur expenses to maintain its recreation facilities.

**Facility Supplies:** The District may have facilities that required various supplies to operate.

**Gate Maintenance & Repairs:** Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Office Supplies:** The District may have an office in its facilities which require various office related supplies.

**Clubhouse - Facility Janitorial Service:** Expenses related to the cleaning of the facility and related supplies.

**Pool Service Contract:** Expenses related to the maintenance of swimming pools and other water features.

**Pool Repairs:** Expenses related to the repair of swimming pools and other water features.

**Security System Monitoring & Maintenance:** The District may wish to install a security system for the clubhouse

**Clubhouse Miscellaneous Expense:** Expenses which may not fit into a defined category in this section of the budget

**Athletic/Park Court/Field Repairs:** Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.



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**Special Events:** Expenses related to functions such as holiday events for the public enjoyment

**Miscellaneous Fees:** Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

**Miscellaneous Contingency:** Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.



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## RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

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### EXPENDITURES:

**Capital Reserve:** Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.



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## **DEBT SERVICE FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### **REVENUES:**

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

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### **EXPENDITURES – ADMINISTRATIVE:**

**Bank Fees:** The District may incur bank service charges during the year.

**Debt Service Obligation:** This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



Rizzetta & Company

**Proposed Budget**  
**Long Lake Reserve Community Development District**  
**General Fund**  
**Fiscal Year 2021/2022**

	Chart of Accounts Classification	Actual YTD through 03/31/21	Projected Annual Totals 2020/2021	Annual Budget for 2020/2021	Projected Budget variance for 2020/2021	Budget for 2021/2022	Budget Increase (Decrease) vs 2020/2021	Comments
1								
2	<b>REVENUES</b>							
3								
4	Special Assessments							
5	Tax Roll*	\$ 471,784	\$ 480,178	\$ 480,178	\$ -	\$ 674,711	\$ 194,533	
6	Carry Forward	\$ 38,725	\$ 38,725	\$ 38,725	\$ -		\$ (38,725)	
7								
8	<b>TOTAL REVENUES</b>	<b>\$ 510,509</b>	<b>\$ 518,903</b>	<b>\$ 518,903</b>	<b>\$ -</b>	<b>\$ 674,711</b>	<b>\$ 155,808</b>	
9								
10	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to</i>							
11								
12	<b>EXPENDITURES - ADMINISTRATIVE</b>							
13								
14	Legislative							
15	Supervisor Fees	\$ 1,642	\$ 3,284	\$ 2,800	\$ (484)	\$ 12,000	\$ 9,200	
16	Financial & Administrative	\$ -						
17	Administrative Services	\$ 2,318	\$ 4,500	\$ 4,635	\$ 135	\$ 4,728	\$ 93	2% increase
18	District Management	\$ 10,352	\$ 20,703	\$ 20,703	\$ -	\$ 21,117	\$ 414	2% increase
19	District Engineer	\$ 793	\$ 5,000	\$ 10,000	\$ 5,000	\$ 10,000	\$ -	
20	Disclosure Report	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
21	Trustees Fees	\$ 3,500	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
22	Assessment Roll	\$ 5,150	\$ 5,150	\$ 5,150	\$ -	\$ 5,253	\$ 103	2% increase
23	Financial & Revenue Collections	\$ 2,575	\$ 5,150	\$ 5,150	\$ -	\$ 5,253	\$ 103	2% increase
24	Accounting Services	\$ 9,225	\$ 18,540	\$ 18,540	\$ -	\$ 18,911	\$ 371	2% increase
25	Auditing Services	\$ -	\$ 4,800	\$ 4,800	\$ -	\$ 4,800	\$ -	Audit Bids FY 21-23
26	Arbitrage Rebate Calculation	\$ -	\$ 600	\$ 600	\$ -	\$ 600	\$ -	
27	Tax Collector/ Property Appraiser Fees	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ -	
28	Public Officials Liability Insurance	\$ 2,421	\$ 2,537	\$ 2,537	\$ -	\$ 2,663	\$ 126	Based on EGIS estimate
29	Legal Advertising	\$ 316	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	
30	Bank Fees	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ -	
31	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	
32	ADA Website Compliance	\$ 1,538	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$1537.50 plus \$105 for every 100 additional pages over 750
33	Website Hosting, Maintenance, Backup (and	\$ 600	\$ 2,100	\$ 2,100	\$ -	\$ 1,200	\$ (900)	Website Hosting Services \$100/month
34	Legal Counsel	\$ -		\$ -	\$ -	\$ -	\$ -	
35	District Counsel	\$ 567	\$ 5,000	\$ 13,000	\$ 8,000	\$ 13,000	\$ -	
36		\$ -						
37	<b>Administrative Subtotal</b>	<b>\$ 46,172</b>	<b>\$ 92,339</b>	<b>\$ 104,990</b>	<b>\$ 12,651</b>	<b>\$ 114,500</b>	<b>\$ 9,510</b>	
38								
39	<b>EXPENDITURES - FIELD OPERATIONS</b>							
40								
41	Security Operations							
42	Security Camera Maintenance	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	
43	Security Monitoring Services	\$ 2,880	\$ 5,760	\$ 6,000	\$ 240	\$ 5,760	\$ (240)	Securiteam - \$1,440 /qtr
44	Electric Utility Services				\$ -		\$ -	
45	Utility Services - irrigation	\$ 231	\$ 462	\$ 5,000	\$ 4,538	\$ 5,000	\$ -	
46	Street Lights	\$ 25,004	\$ 50,008	\$ 30,000	\$ (20,008)	\$ 52,000	\$ 22,000	
47	Utility - Recreation Facilities	\$ 3,443	\$ 6,886	\$ 8,000	\$ 1,114	\$ 8,000	\$ -	
48	Garbage/Solid Waste Control Services				\$ -		\$ -	
49	Garbage - Residential	\$ 19,005	\$ 45,000	\$ 47,000	\$ 2,000	\$ 49,150	\$ 2,150	320 units at \$11.04 for garbage and \$1.76 recycling per unit
50	Water-Sewer Combination Services				\$ -		\$ -	
51	Utility Services	\$ 8,077	\$ 16,154	\$ 8,000	\$ (8,154)	\$ 20,000	\$ 12,000	Addition of new irrigation

**Proposed Budget**  
**Long Lake Reserve Community Development District**  
**General Fund**  
**Fiscal Year 2021/2022**

	Chart of Accounts Classification	Actual YTD through 03/31/21	Projected Annual Totals 2020/2021	Annual Budget for 2020/2021	Projected Budget variance for 2020/2021	Budget for 2021/2022	Budget Increase (Decrease) vs 2020/2021	Comments	
52	Stormwater Control				\$ -		\$ -		
53	Stormwater Assessment	\$ -		\$ 2,000	\$ 2,000	\$ 2,000	\$ -		
54	Aquatic Maintenance	\$ 7,174	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	Solitude \$779/month - ongoing contract	
55	Wetland Monitoring & Maintenance	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -		
56	Aquatic Plant Replacement	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	Based on 2020 Solitude proposal for aquatic plant replacement	
57	Stormwater System Maintenance	\$ 335	\$ 670	\$ 2,000	\$ 1,330	\$ 2,000	\$ -		
58	Other Physical Environment				\$ -		\$ -		
59	General Liability Insurance	\$ 2,960	\$ 3,101	\$ 3,101	\$ -	\$ 3,256	\$ 155	Based on EGIS estimate	
60	Property Insurance	\$ 11,435	\$ 15,762	\$ 11,435	\$ (4,327)	\$ 22,069	\$ 10,634	Based on EGIS estimate	
61	Entry & Walls Maintenance	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -		
62	Landscape Maintenance	\$ 49,316	\$ 92,000	\$ 85,044	\$ (6,956)	\$ 92,000	\$ 6,956	Yellowstone \$7087/month- not inc annuals and mulch	Renew contract
63	Well Maintenance	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -		
64	Holiday Decorations	\$ 5,500	\$ 5,500	\$ 5,000	\$ (500)	\$ 6,000	\$ 1,000		
65	Irrigation Repairs & Maintenance	\$ 363	\$ 726	\$ 6,000	\$ 5,274	\$ 6,000	\$ -		
66	Landscape - Mulch	\$ 5,000	\$ 10,000	\$ 5,000	\$ (5,000)	\$ 10,000	\$ 5,000	Semi-Annual	
67	Landscape Replacement Plants, Shrubs,	\$ 546	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -		
68	Landscape- Annuals	\$ 2,935	\$ 8,000	\$ 8,000	\$ -	\$ 9,500	\$ 1,500	Quarterly	
69	Fire Ant Treatment	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	Clubhouse area	
70	Road & Street Facilities	\$ -			\$ -		\$ -		
71	Sidewalk Repair & Maintenance	\$ 100	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -		
72	Parking Lot Repair & Maintenance	\$ 395	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -		
73	Street Sign Repair & Replacement	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	REMOVE - county street signs	
74	Roadway Repair & Maintenance	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	REMOVE - add to Parking Lot - Roads are County	
75	Parks & Recreation						\$ -		
76	Employee Salaries	\$ -			\$ -	\$ 97,343	\$ 97,343	RASI - based on proposal FY21/22 \$95,278 + \$2065 deposit	
77	Management Contract	\$ 36,156	\$ 72,700	\$ 70,000	\$ (2,700)	\$ 10,800	\$ (59,200)	RASI Management and Oversight Fee	
78	Pool Permits	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -		
79	Facility Supplies	\$ 309	\$ 2,500	\$ 5,000	\$ 2,500	\$ 5,000	\$ -		
80	Clubhouse - Facility Janitorial Service	\$ 5,105	\$ 10,210	\$ 10,133	\$ (77)	\$ 10,133	\$ -	\$844.25/month	
81	Clubhouse - Facility Fogging	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	Remove	
82	Pest Control	\$ 668	\$ 1,374		\$ (1,374)	\$ 2,500	\$ 2,500	HomeTeam - \$114.50/month + termite control	
83	Pool Service Contract	\$ 5,550	\$ 11,100	\$ 10,200	\$ (900)	\$ 10,200	\$ -	Suncoast \$850/month	Update contract
84	Pool Repairs	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -		
85	Facility A/C & Heating Maintenance & Repair								
		\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -		
86	Clubhouse- Telephone, Fax, Internet	\$ 1,379	\$ 2,758	\$ 3,500	\$ 742	\$ 3,500	\$ -		
87	Clubhouse Maintenance & Repairs	\$ 82	\$ 500	\$ 500	\$ -	\$ 500	\$ -		
88	Clubhouse Supplies	\$ 988	\$ 1,976	\$ 1,000	\$ (976)	\$ 1,000	\$ -		
89	Furniture Repair/Replacement	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -		
90	Playground Equipment Maintenance (inc.	\$ 274	\$ 500	\$ 500	\$ -	\$ 500	\$ -		
91	Dock Repairs and Maintenance	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -		
92	Athletic/Park Court/Field Repairs	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -		
93	Lighting Replacement	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -		
94	Access Control Maintenance & Repair	\$ 781	\$ 1,562	\$ 1,000	\$ (562)	\$ 1,500	\$ 500		
95	Trail/Bike Path Maintenance	\$ -	\$ 500	\$ 2,500	\$ 2,000	\$ 4,500	\$ 2,000	Replenish shells - rotate ph1 & ph2 each year	
96	Special Events	\$ -			\$ -		\$ -		
97	Clubhouse Programs/Events	\$ 2,735	\$ 5,470	\$ 6,000	\$ 530	\$ 10,000	\$ 4,000		
98	Contingency	\$ -			\$ -		\$ -		
99	Miscellaneous Contingency	\$ 4,791	\$ 9,582	\$ 15,000	\$ 5,418	\$ 15,000	\$ -	Boardwalk repairs/ Incidentals	
100	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	Golf Car, Shed, Swing Set, Doggie Stations (cost list below)	
101									
102	<b>Field Operations Subtotal</b>	<b>\$ 203,517</b>	<b>\$ 421,761</b>	<b>\$ 413,913</b>	<b>\$ (7,848)</b>	<b>\$ 560,211</b>	<b>\$ 146,298</b>		



**Proposed Budget**  
**Long Lake Reserve Community Development District**  
**General Fund**  
**Fiscal Year 2021/2022**

	Chart of Accounts Classification	Actual YTD through 03/31/21	Projected Annual Totals 2020/2021	Annual Budget for 2020/2021	Projected Budget variance for 2020/2021	Budget for 2021/2022	Budget Increase (Decrease) vs 2020/2021	Comments
103								
104	<b>TOTAL EXPENDITURES</b>	<b>\$ 249,689</b>	<b>\$ 514,100</b>	<b>\$ 518,903</b>	<b>\$ 4,803</b>	<b>\$ 674,711</b>	<b>\$ 155,808</b>	
105								
106	<b>EXCESS OF REVENUES OVER</b>	<b>\$ 260,820</b>	<b>\$ 4,803</b>	<b>\$ -</b>	<b>\$ (4,803)</b>	<b>\$ -</b>	<b>\$ -</b>	
107								

Capital Outlay: \$50,000?

Golf Cart - \$7,800 - new maintenance person

Shed - \$12,000

Swing Set - \$26,000 - \$28,000 request from residents

Doggie Stations \$2,000

**Adopted Budget**  
**Long Lake Reserve Community Development District**  
**Reserve Fund**  
**Fiscal Year 2021/2022**

<b>Chart of Accounts Classification</b>	<b>Budget for 2021/2022</b>
<b>REVENUES</b>	
Special Assessments	
Tax Roll*	\$ 25,000
<b>TOTAL REVENUES</b>	<b>\$ 25,000</b>
<b>TOTAL REVENUES AND BALANCE</b>	<b>\$ 25,000</b>
<b>EXPENDITURES</b>	
Contingency	
Capital Reserves	\$ 25,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,000</b>
<b>EXCESS OF REVENUES OVER</b>	<b>\$ -</b>

**Budget Template**  
**Long Lake Reserve Community Development District**  
**Debt Service**  
**Fiscal Year 2021-2022**

Chart of Accounts Classification	Series 2018	Budget for 2021-2022
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments	\$343,569.56	\$343,569.56
<b>TOTAL REVENUES</b>	<b>\$343,569.56</b>	<b>\$343,569.56</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Debt Service Obligation	\$343,569.56	\$343,569.56
<b>Administrative Subtotal</b>	<b>\$343,569.56</b>	<b>\$343,569.56</b>
<b>TOTAL EXPENDITURES</b>	<b>\$343,569.56</b>	<b>\$343,569.56</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>
Pasco County Collection Costs (2%) and Early Payment Discounts (4%): 6.0%		
<b>Gross assessments</b>		<b>\$365,188.73</b>
<b>Notes:</b> Tax Roll Collection Costs for Pasco County are 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.		

**LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2021/2022 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE**

2021/2022 O&M Budget		\$699,711.00
Pasco County Collection Cost @	2%	\$14,887.47
Early Payment Discount @	4%	\$29,774.94
2021/2022 Total:		<u>\$744,373.40</u>

2020/2021 O&M Budget	\$505,178.00
2021/2022 O&M Budget	\$699,711.00
Total Difference:	<u>\$194,533.00</u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2020/2021	2021/2022 <sup>(1)</sup>	\$	%
Series 2018 Debt Service - Single Family 40'	\$860.00	\$914.12	\$54.12	6.29%
Operations/Maintenance - Single Family 40'	\$1,414.70	\$1,939.01	\$524.31	37.06%
<b>Total</b>	<b>\$2,274.70</b>	<b>\$2,853.13</b>	<b>\$578.43</b>	<b>25.43%</b>
Series 2018 Debt Service - Single Family 50'	\$1,075.00	\$1,142.64	\$67.64	6.29%
Operations/Maintenance - Single Family 50'	\$1,681.11	\$2,328.60	\$647.49	38.52%
<b>Total</b>	<b>\$2,756.11</b>	<b>\$3,471.24</b>	<b>\$715.13</b>	<b>25.95%</b>
Series 2018 Debt Service - Single Family 60'	\$1,290.00	\$1,371.17	\$81.17	6.29%
Operations/Maintenance - Single Family 60'	\$1,947.53	\$2,718.19	\$770.66	39.57%
<b>Total</b>	<b>\$3,237.53</b>	<b>\$4,089.36</b>	<b>\$851.83</b>	<b>26.31%</b>

(1) Beginning in FY 2021/2022, the Series 2018 Debt Service Assessment includes collection costs and early payment discounts.

**LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2021/2022 O&M ASSESSMENT SCHEDULE**

<b>TOTAL ADMINISTRATIVE &amp; CONTINGENCY BUDGET</b>		<b>\$114,500.00</b>	<b>TOTAL FIELD BUDGET</b>		<b>\$585,211.00</b>
<b>COLLECTION COSTS @</b>	<b>2%</b>	<b>\$2,436.17</b>	<b>COLLECTION COSTS @</b>	<b>2%</b>	<b>\$12,451.30</b>
<b>EARLY PAYMENT DISCOUNT @</b>	<b>4%</b>	<b>\$4,872.34</b>	<b>EARLY PAYMENT DISCOUNT @</b>	<b>4%</b>	<b>\$24,902.60</b>
<b>TOTAL O&amp;M ASSESSMENT</b>		<b>\$121,808.51</b>	<b>TOTAL O&amp;M ASSESSMENT</b>		<b>\$622,564.89</b>

<b>UNITS ASSESSED</b>		
<b>SERIES 2018</b>		
<b>LOT SIZE</b>	<b>O&amp;M</b>	<b>DEBT SERVICE <sup>(1)</sup></b>
Single Family 40'	99	99
Single Family 50'	124	124
Single Family 60'	97	97
<b>Total Lots</b>	<b>320</b>	<b>320</b>

<b>ALLOCATION OF ADMINISTRATIVE &amp; CONTINGENCY COSTS</b>				
<b>EAU FACTOR</b>	<b>TOTAL EAU's</b>	<b>% TOTAL EAU's</b>	<b>TOTAL BUDGET</b>	<b>PER UNIT ASSESSMENT</b>
1.00	99.00	30.94%	\$37,684.51	\$380.65
1.00	124.00	38.75%	\$47,200.80	\$380.65
1.00	97.00	30.31%	\$36,923.20	\$380.65
	<b>320.00</b>	<b>100.00%</b>	<b>\$121,808.51</b>	

<b>ALLOCATION OF FIELD COSTS</b>				
<b>EAU FACTOR</b>	<b>TOTAL EAU's</b>	<b>% TOTAL EAU's</b>	<b>TOTAL BUDGET</b>	<b>PER UNIT ASSESSMENT</b>
0.80	79.20	24.78%	\$154,277.66	\$1,558.36
1.00	124.00	38.80%	\$241,545.83	\$1,947.95
1.20	116.40	36.42%	\$226,741.41	\$2,337.54
	<b>319.60</b>	<b>100.00%</b>	<b>\$622,564.89</b>	

<b>SERIES 2018</b>		
<b>DEBT SERVICE</b>		
<b>O&amp;M ASSESSMENT</b>	<b>ASSESSMENT <sup>(2)</sup></b>	<b>TOTAL <sup>(3)</sup></b>
\$1,939.01	\$914.12	\$2,853.13
\$2,328.60	\$1,142.64	\$3,471.24
\$2,718.19	\$1,371.17	\$4,089.36

Less: Pasco Co. Collection Costs (2%) and Early Pymt Discounts (4%):

(\$7,308.51)

(\$37,353.89)

Net Revenue to be Collected

**\$114,500.00**

**\$585,211.00**

<sup>(1)</sup> Reflects the number of total lots with Series 2018 debt outstanding.

<sup>(2)</sup> Annual debt service assessment per lot adopted in connection with the Series 2018 bond issue. Annual assessment includes principal, interest, Pasco County collection costs and early payment discounts.

<sup>(3)</sup> Annual assessment that will appear on November 2021 Pasco County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

## **Tab 6**

## RESOLUTION 2021-06

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2021/2022 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Long Lake Reserve Community Development District (“**District**”) prior to June 15, 2021, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2021/2022 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: August 26, 2021

HOURL: 9:00 a.m.

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

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Pasco County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

**PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2021.**

ATTEST:

**LONG LAKE RESERVE COMMUNITY  
DEVELOPMENT DISTRICT**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Approved Proposed Budgets for Fiscal Year 2021/2022



## **Tab 7**

**MINUTES OF MEETING**

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

**LONG LAKE RESERVE  
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Long Lake Reserve Community Development District was held on **Thursday, March 25, 2021 at 6:00 p.m.** at the Long Lake Reserve Amenity Center, located at 19617 Breynia Dr., Lutz, FL 33558.

Present and constituting a quorum were:

Betty Valenti	<b>Board Supervisor, Chairman</b>
Lee Thompson	<b>Board Supervisor, Assistant Secretary</b>
Scott Humphrey	<b>Board Supervisor, Assistant Secretary</b>

Appointed during the meeting:

Stephanie Greenfield	<b>Board Supervisor, Assistant Secretary</b>
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Also present were:

Debby Wallace	<b>District Manager, Rizzetta &amp; Co.</b>
Angela Del Castillo	<b>Clubhouse Manager</b>
Kelly Klukowski	<b>Amenity Services Asst. Manager, RASI</b>
Audience	<b>Present</b>

**FIRST ORDER OF BUSINESS****Call to Order**

Ms. Wallace called the meeting to order and conducted roll call.

**SECOND ORDER OF BUSINESS****Audience Comments**

An audience member addressed the Board regarding the Amenity Center being closed on Monday's.

**THIRD ORDER OF BUSINESS****Appointment of Open Board Seat**

The Board appointed Stephanie Greenfield to Seat #2 of the Board of Supervisors of Long Lake Reserve CDD.

On a Motion by Ms. Valenti, seconded by Mr. Humphrey, with all in favor, the Board of Supervisors appointed Scott Humphrey to Seat #2 for a term of 2020-2024, for the Long Lake Reserve Community Development District.

Ms. Klukowski who is a notary for the State of Florida administer the Oath of Office to Stephanie Greenfield. Ms. Greenfield accepted the oath and acknowledged that she would accept compensation as authorized by Florida Statutes.

District Counsel (Mr. Scott Steady) will contact Ms. Greenfield after the meeting to review the Sunshine Law/Code of Ethics for public officers.

#### **FOURTH ORDER OF BUSINESS**

#### **Consideration of Resolution 2021-05; Re-Designating Officers**

The Board agreed to have the officers remain the same with Betty Valenti as Chairman and Chloe Firebaugh as Vice-Chairman and the remaining supervisors will be Assistant Secretaries.

On a Motion by Ms. Valenti, seconded by Mr. Thompson, with all in favor, the Board of Supervisors adopted Resolution 2021-05; Re-Designating Officers, for the Long Lake Reserve Community Development District.

#### **FIFTH ORDER OF BUSINESS**

#### **Consideration of Resolution 2021-03; Accepting Certain Properties and Infrastructure**

On a Motion by Ms. Valenti, seconded by Mr. Thompson, with all in favor, the Board of Supervisors adopted Resolution 2021-03; Accepting Certain Properties and Infrastructure for Phase 3A and Quick Claim Deed (Trace B-1A in Phase 3A), for the Long Lake Reserve Community Development District.

#### **SIXTH ORDER OF BUSINESS**

#### **Consideration of Rizzetta Amenity Second Addendum**

Ms. Klukowski presented the revised Rizzetta Amenity Second Addendum to the Board.

On a Motion by Ms. Valenti, seconded by Mr. Humphrey, with all in favor, the Board of Supervisors approved the Rizzetta Amenity Second Addendum increasing \$2,700.00 for Fiscal Year 2021/2021 and adding \$106,078.00 to the budget for Fiscal Year 2021/2022, for the Long Lake Reserve Community Development District.

#### **SEVENTH ORDER OF BUSINESS**

#### **Consideration of Pet Waste Stations Proposal**

The Board directed Ms. Wallace to add to budget for Fiscal Year 2021/2022, but did not approve for now.

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**EIGHTH ORDER OF BUSINESS**                      **Consideration      of      Soft      Wash**  
**Proposals**

On a Motion by Ms. Valenti, seconded by Mr. Humphrey, with all in favor, the Board of Supervisors approved the Gladiators proposal in the amount of \$495.00, for the Long Lake Reserve Community Development District.

**NINTH ORDER OF BUSINESS**                      **Consideration of Amenity Signs and**  
**Refurbish Entry Signs**

On a Motion by Ms. Valenti, seconded by Mr. Thompson, with all in favor, the Board of Supervisors approved the Romaner Graphics proposal for \$750.00 for Entry Signs only, for the Long Lake Reserve Community Development District.

**TENTH ORDER OF BUSINESS**                      **Establish Audit Committee**

On a Motion by Ms. Valenti, seconded by Mr. Thompson, with all in favor, the Board of Supervisors appointed the Long Lake Reserve CDD Board Supervisors as the Audit Committee to establish Audit criteria and review and score Audit proposals, for the Long Lake Reserve Community Development District.

**ELEVENTH ORDER OF BUSINESS**                      **Consideration of Minutes of the**  
**Board of Supervisors' Meeting held**  
**on February 25, 2021**

On a Motion by Ms. Valenti, seconded by Mr. Thompson, with all in favor, the Board of Supervisors approved the February 25, 2021 Board of Supervisors' Meeting Minutes, as presented, for the Long Lake Reserve Community Development District.

**TWELFTH ORDER OF BUSINESS**                      **Consideration of Operation and**  
**Maintenance Expenditures for**  
**February 2021**

Ms. Wallace presented the February 2021 Operation and Maintenance Expenditures to the Board.

On a Motion by Ms. Valenti, seconded by Mr. Thompson, with all in favor, the Board of Supervisors approved the Operation and Maintenance Expenditures for February 2021 (\$35,483.09), for the Long Lake Reserve Community Development District.

**THIRTEENTH ORDER OF BUSINESS**                      **Staff Reports**

**A.      District Counsel**

Not present.

**B. District Engineer**

No report.

Ms. Wallace presented the Aquatics Report to the Board.

**C. Clubhouse Manager**

Ms. Del Castillo presented the Clubhouse Report to the Board.

**D. District Manager**

Ms. Wallace announced that the next scheduled meeting is for April 22, 2021 at 9:00 a.m.

Ms. Wallace said the proposed budget will be held at the May 27, 2021 meeting and the public hearing and final budget will be held on August 26, 2021.

**FOURTEENTH ORDER OF BUSINESS**

**Supervisor Requests**

Mr. Humphrey provided update on Pasco County speed limit signs.

Mr. Humphrey requested a gate water safety device at the dock.

On a Motion by Ms. Valenti, seconded by Mr. Thompson, with all in favor, the Board of Supervisors authorized Mr. Humphrey to work with staff to purchase and install a gate and water safety device, for the Long Lake Reserve Community Development District.

A resident inquired about golf cart policies.

**FIFTEENTH ORDER OF BUSINESS**

**Adjournment**

Ms. Wallace stated that if there was no further business to come before the Board then a motion to adjourn was in order.

On a Motion by Ms. Valenti, seconded by Mr. Thompson, with all in favor the Board of Supervisors adjourned the meeting at 7:16 p.m., for the Long Lake Reserve Community Development District.

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

\_\_\_\_\_  
Chairman / Vice Chairman

## Tab 8

# LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

## Operation and Maintenance Expenditures March 2021 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2021 through March 31, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$40,562.40**

Approval of Expenditures:

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\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# Long Lake Reserve Community Development District

## Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Austin Outdoor, LLC	001606	TM 196765	Replenish Shell Path Through Community 02/21	\$ 6,584.00
Austin Outdoor, LLC	001606	TM 198397	Monthly Landscape Maintenance 03/21	\$ 7,087.00
Austin Outdoor, LLC	001608	TM 204115	Install Spring Annuals 03/21	\$ 1,467.58
Bright House Networks	20210331-1	082530701021621	Account #825307-01 Clubhouse Internet 02/21	\$ 229.84
County Sanitation	001597	10496059	Monthly Waste Services 03/21	\$ 3,600.81
Duke Energy	001599	10013 46097 02/21	19245 Breynia Dr. Sign, Monument, Irrigation 02/21	\$ 17.79
Duke Energy	001591	13538 97472 01/21-1	0000 Leonard Rd. Lite 01/21	\$ 993.60
Duke Energy	001599	28511 72106 02/21	19932 Leonard Rd Sign 02/21	\$ 19.27
Duke Energy	001591	41850 30400 02/21	00 Henley Road Streetlight 02/21	\$ 388.67
Duke Energy	001599	93654 45271 02/21	19617 Breynia Drive - Morsani Amenity 02/21	\$ 552.88
Duke Energy	001602	95207 17489 02/21	000 Henley Road - Street Lights 02/21	\$ 2,926.23
GEC Services, LLC	001603	Inv-10788	Janitorial Supplies 03/21	\$ 125.56



# Long Lake Reserve Community Development District

## Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
GEC Services, LLC	001603	Inv-8464	Janitorial Services 03/21	\$ 844.35
Home Team Pest Defense, Inc.	001600	75467151	Pest Control 03/21	\$ 114.50
Lee R Thompson	001596	LT022521	Board of Supervisors Meeting 02/25/21	\$ 213.90
Long Lake Reserve CDD	CD012	CD012	Debit Card Replenishment	\$ 652.24
Pasco County Utilities	001598	14647335	19244 Breynia Irrigation Drive-Account #0991370 02/21	\$ 316.72
Pasco County Utilities	001604	14647628	19617 Breynia Dr - Account #1002200 02/21	\$ 276.96
Pasco County Utilities	001604	14647629	19932 Leonard Rd - Account #1013880 02/21	\$ 649.50
Pasco County Utilities	001604	14647630	Morsani Phase 2 Irrigation - Account #1013885 02/21	\$ 161.82
Rizzetta & Company, Inc.	001593	INV00000056932	District Management Fees 03/21	\$ 4,078.17
Rizzetta Amenity Services, Inc.	001594	INV00000000008568	Amenity Management Services 02/21	\$ 2,381.55
Rizzetta Amenity Services, Inc.	001601	INV00000000008596	Amenity Management Services 03/21	\$ 3,174.76
Rizzetta Amenity Services, Inc.	001601	INV00000000008620	Out of Pocket Expense 02/21	\$ 50.00
Rizzetta Amenity Services, Inc.	001607	INV00000000008650	Amenity Management Services 03/21	\$ 2,504.70
Rizzetta Technology Services	001595	INV0000006862	Website Hosting Services 03/21	\$ 100.00

# Long Lake Reserve Community Development District

## Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Suncoast Pool Service	001605	7037	Pool Service 03/21	\$ 850.00
William Scott Humphry	001592	SH022521	Board of Supervisors Meeting 02/25/21	<u>\$ 200.00</u>
Report Total				<u><u>\$ 40,562.40</u></u>

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# LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

## Operation and Maintenance Expenditures April 2021 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2021 through April 30, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$46,928.51**

Approval of Expenditures:

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\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# Long Lake Reserve Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2021 Through April 30, 2021

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Austin Outdoor, LLC	001633	TM 206334	Monthly Landscape Maintenance 04/21	\$ 7,087.00
Austin Outdoor, LLC	001633	TM 212807	Plant Replacement - Clubhouse Entry 04/21	\$ 5,539.00
Bright House Networks	20210405	082530701031621	Account #825307-01 Clubhouse Internet 03/21	\$ 229.84
Burr & Forman LLP	001627	1226628	General Legal Services 02/21	\$ 373.50
County Sanitation	001617	10503121	Monthly Waste Services 04/01	\$ 3,741.61
Duke Energy	001618	10013 46097 03/21	19245 Breynia Dr. Sign, Monument, Irrigation 03/21	\$ 17.62
Duke Energy	001609	13538 97472 02/21	0000 Leonard Rd. Lite 2/21	\$ 993.57
Duke Energy	001618	28511 72106 03/21	19932 Leonard Rd Sign 03/21	\$ 19.10
Duke Energy	001609	41850 30400 03/21	00 Henley Road Streetlight 03/21	\$ 388.66
Duke Energy	001618	93654 45271 03/21	19617 Breynia Drive - Morsani Amenity 03/21	\$ 528.35
Duke Energy	001624	95207 17489 03/21	000 Henley Road - Street Lights 03/21	\$ 2,927.24
Egis Insurance Advisors, LLC	001628	12964	Additional Property Insurance 10/01/20-10/01/21	\$ 4,327.00

# Long Lake Reserve Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2021 Through April 30, 2021

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Florida Reserve Study and Appraisal, Inc.	001610	02172021	Florida Reserve Study And Appraisal 02/21	\$ 3,100.00
GEC Services, LLC	001629	Inv-15633	Janitorial Services 04/21	\$ 844.35
Gladiator Pressure Cleaning, Inc.	001619	20322	Pressure Wash Parking Lot & Sidewalks 03/21	\$ 495.00
Home Team Pest Defense, Inc.	001620	76073714	Pest Control 04/21	\$ 114.50
Lee R Thompson	001616	LT032521	Board of Supervisors Meeting 03/25/21	\$ 213.90
Long Lake Reserve CDD	CD013	CD013	Debit Card Replenishment	\$ 714.69
Mike Fasano, Pasco County Tax Collector	001623	34-26-18-0070-0P100-000 2020	Real Estate Tax 2020 34-26-18-0070-B1A00-0000	\$ 773.02
Pasco County Utilities	001625	14778779	19244 Breynia Irrigation Drive-Account #0991370 03/21	\$ 274.22
Pasco County Utilities	001625	14779072	19617 Breynia Dr - Account #1002200 03/21	\$ 260.90
Pasco County Utilities	001625	14779073	19932 Leonard Rd - Account #1013880 03/21	\$ 326.80
Pasco County Utilities	001625	14779074	Morsani Phase 2 Irrigation - Account #1013885 03/21	\$ 142.92
Rizzetta & Company, Inc.	001613	INV0000057552	District Management Fees 04/21	\$ 4,078.17
Rizzetta Amenity Services, Inc.	001622	INV00000000008679	Amenity Management Services 04/21	\$ 3,308.62
Rizzetta Amenity Services, Inc.	001622	INV00000000008704	Out of Pocket Expense 03/21	\$ 50.00

# Long Lake Reserve Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2021 Through April 30, 2021

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Rizzetta Amenity Services, Inc.	001630	INV00000000008731	Amenity Management Services 04/21	\$ 2,358.18
Rizzetta Technology Services	001614	INV0000007348	Website Hosting Services 04/21	\$ 100.00
Solitude Lake Management	001615	PI-A00572139	Lake Management Services 03/21	\$ 779.00
Solitude Lake Management	001631	PI-A00584443	Lake Management Services 04/21	\$ 779.00
Stantec Consulting Services, Inc.	001626	1775326	Engineering Services 03/21	\$ 792.75
Stephanie T Greenfield	001611	SG032521	Board of Supervisors Meeting 03/25/21	\$ 200.00
Suncoast Pool Service	001632	7146	Pool Service 04/21	\$ 850.00
William Scott Humphry	001612	SH032521	Board of Supervisors Meeting 03/25/21	<u>\$ 200.00</u>
Report Total				<u>\$ 46,928.51</u>