

***Veranda Landing
Community Development District***

March 5, 2026

Veranda Landing

Community Development District

Agenda

Seat 5: Jared Shaver – (C.)	
Seat 2: Bojana Brown – (V.C.)	
Seat 1: Haley Mae Mall Nora – (A.S.)	
Seat 4: Open Seat	
Seat 3: April Parker	

Thursday
March 5, 2026
2:00 p.m.

2160 NW Reserve Park Trace
Port St. Lucie, Florida 34986
Join the meeting now

Meeting ID: 255 675 803 647 91 and Passcode: Ag6Ys7eG
1 872-240-4586 and Phone Conference ID: 134 800 218#

1. Oath of Office for Mr. Jared Shaver, Ms. Bojana Brown and Ms. April Parker – **Page 3**
2. Roll Call
3. Organizational Matters
 - A. Consideration of Appointment of Supervisor to Unexpired Term(s) of Office – Seat #4 (11/2027)
 - B. Oath of Office for Newly Appointed Supervisor(s)
 - C. Electing Officers(s)
4. Approval of the Minutes of the September 4, 2025 Meeting – **Page 5**
5. Consideration of **Resolution 2026-03** Approving the Proposed Fiscal Year 2027 Budget and the Setting Public Hearing – **Page 12**
6. Ratification of Engagement Letter with Berger, Toombs, Elam, Gaines, & Frank to perform the Audit for Fiscal Year Ending September 30, 2025 – **Page 20**
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager – Final Approval of the FY2024 – FY2025 Report Performance Measures and Standards – **Page 33**
8. Financial Reports
 - A. Approval of Check Run Summary – **Page 38**
 - B. Approval of Unaudited Financials – **Page 43**
9. Supervisors Requests and Audience Comments
10. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: <http://www.verandalandingcdd.com>

Oath of Office

I, _____ a resident of the State of Florida and citizen of the United States of America, and being a Supervisor of the **Veranda Landing Community Development District** and a recipient of public funds on behalf of the District, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me in the office of Supervisor of the _____ **Community Development District**, _____ **County, Florida**.

Signature _____

Home Address _____

County of Residence: _____

Telephone #: _____

E-mail: _____

Date: _____

Sworn to (or affirmed) before me this _____ day of _____, by _____ whose signature appears hereinabove.

Notary Public State of Florida

Print Name

My Commission expires _____

Personally known _____ or produced identification _____

Type of identification _____

MINUTES OF THE VERANDA LANDING COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Veranda Landing Community Development District was held on Thursday, September 4, 2025, at 2:00 p.m. at 2160 NW Reserve Park Trace, Port St. Lucie, Florida 34986

Present and constituting a quorum were:

Haley Mall	
Bojana Brown	Assistant Secretary
Jared Shaver	Assistant Secretary

Also present were:

Andressa Hinz Philippi	District Manager
Ginger Wald	District Counsel (by phone)
Roberto Cabrera	District Engineer (by phone)

Please Note: Due to recording difficulties this meeting was unable to be transcribed. The following is a summary of actions taken by the Board of Supervisors at the meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Hinz Philippi called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Letter of Resignation from Mr. Chris Cutler, Ms. Kalya Holody and Mr. Gregory Pettibon

Ms. Hinz Philippi indicated they had received resignation letters from Mr. Chris Cutler, Ms. Kalya Holody and Mr. Greg Pettibon and asked for a motion to accept those resignation letters.

On MOTION by Mr. Shaver seconded by Ms. Brown with all in favor, accepting the resignation letters from Mr. Chris Cutler, Ms. Kalya Holody and Mr. Gregory Pettibon was approved.

B. Consideration of Appointment of Supervisor to Fill Unexpired Term(s) of Office – Seat #1 (11/2027), Seat #3 (11/2025) and Seat #4 (11/2027)

Ms. Hinz Philippi then asked the Board if there was anyone they wished to appoint to fill the unexpired terms of office for seat #1, #3 or #4.

Mr. Shaver stated he would like to appoint Haley Mall to seat #1.

On MOTION by Mr. Shaver seconded by Ms. Brown with all in favor, appointing Haley Mall to fill the unexpired term of office for seat #1 was approved.

C. Oath of Office for Newly Appointed Supervisor(s)

Ms. Hinz Philippi administered the oath of office to Haley Mall at this time.

D. Election of Officer(s)

Ms. Hinz Philippi stated whenever there is a new appointment to the Board, the Board members need to take a look at the slate of officers, and stated currently they had no chairman or vice chairman due to the previous Board's resignations, but if the Board wished to keep the other remaining officers the same they could do that as well.

Mr. Shaver stated he would serve as chairman and Bojana Brown could serve as vice chairman and then Haley Mall as an assistant secretary.

Ms. Hinz Philippi then asked for a motion to elect the officers as stated by Mr. Shaver.

On MOTION by Ms. Brown seconded by Mr. Shaver with all in favor, Election of officers, electing Jared Shaver as chairman, Bojana Brown as vice chairman, Haley Mall as an assistant secretary and also keeping the remaining slate of officers the same was approved.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the April 3, 2025 Meeting

Ms. Hinz Philippi presented the minutes of the April 3, 2025 meeting which were included in the agenda. She then asked for any deletions, additions, or corrections and upon hearing none, asked for a motion to approve the minutes.

On MOTION by Mr. Shaver seconded by Ms. Brown with all in favor, the Minutes of the April 3, 2024 Meeting were approved.

FOURTH ORDER OF BUSINESS

Consideration of Resolution #2025-04 Resetting Budget Hearing

Ms. Hinz Philippi presented item No. 4, consideration of resolution #2025-04 resetting the budget hearing stating this resolution was due to lack of quorum for the original public hearing date which required changing the date for the budget public hearing. She then asked for any questions or comments and upon hearing none, asked for a motion to adopt the resolution.

On MOTION by Mr. Shaver seconded by Ms. Mall with all in favor, Resolution #2025-04 resetting the Budget Hearing was approved.

FIFTH ORDER OF BUSINESS

Public Hearing to Adopt the Fiscal Year 2026 Budget

Ms. Hinz Philippi presented item No. 5, the public hearing to adopt the fiscal year 2026 budget and gave a brief explanation stating this was the same budget that was proposed at a prior meeting and there was no increase to the assessments recommended, therefore, it is exactly the same as the previous year.

A. Motion to Open the Public Hearing

Ms. Hinz Philippi asked for a motion to open the public hearing.

On MOTION by Ms. Brown seconded by Mr. Shaver with all in favor, opening the Public Hearing was approved.

B. Public Comment and Discussion

C. Consideration of Resolution #2025-05 Annual Appropriation Resolution

Ms. Hinz Philippi stated there was no audience present for any public comment or discussion and asked if the Board had any comments or discussion on the proposed

budget. *(The Board had no comment at this time)* Ms. Hinz Philippi then moved on to item C, consideration of resolution #2025-05, the annual appropriation resolution, gave a brief explanation of the resolution and then asked for any questions or comments. Upon hearing none, she asked for a motion to adopt the resolution.

On MOTION by Ms. Brown seconded by Ms. Mall with all in favor, Resolution #2025-05 the Annual Appropriation Resolution was approved.

D. Consideration of Resolution #2025-06 Levy of Non Ad Valorem Assessments

Ms. Hinz Philippi presented resolution #2025-06 the levy of the Non Ad Valorem Assessments and gave a brief explanation of this item. She then asked for any comments or questions, and upon hearing none, asked for a motion to adopt the resolution.

On MOTION by Ms. Mall seconded by Mr. Shaver with all in favor, Resolution #2025-06 Levy of Non-Ad Valorem Assessments was approved.

E. Motion to Close the Public Hearing

Ms. Hinz Philippi then asked for a motion to close the public hearing.

On MOTION by Ms. Brown seconded by Ms. Mall with all in favor, closing the Public Hearing was approved.

SIXTH ORDER OF BUSINESS

Authorization to Open an Account with State Board of Administration

Ms. Hinz Philippi presented the authorization to open an account with the State Board of Administration, gave a brief explanation relating to this item and then asked for any questions or comments. Upon hearing none, she asked for a motion to authorize opening the account.

On MOTION by Ms. Mall seconded by Mr. Shaver with all in favor, authorizing to open an account with the State Board of Administration was approved.

SEVENTH ORDER OF BUSINESS

**Ratification of E-Verify
Memorandum of Understanding
for E-Verify Employer Agents**

Ms. Hinz Philippi presented the ratification of E-Verify Memorandum of Understanding for E-Verify employer agents, gave a brief explanation relating to this item and then asked for any questions or comments. Upon hearing none, she asked for a motion to ratify.

On MOTION by Ms. Mall seconded by Mr. Shaver with all in favor, ratifying the E-Verify Memorandum of Understanding for E-Verify Employer Agents was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney – Memorandum – 2025 Legislative Update

Ms. Wald gave a brief update on the 2025 legislative update memorandum that was included in the agenda, and asked if there were any questions or comments. The Board had no comments or questions.

B. Engineer

Ms. Hinz Philippi asked Mr. Cabrera to give an update on the easement.

Mr. Cabrera stated he sent an email to Mr. Pettibon, and copied Ms. Hinz Philippi but did not receive a response back. Ms. Wald stated Mr. Pettibon’s issue was to make sure the estimate covered all the areas the District would need in case of maintenance. Mr. Shaver stated they would turn over the HOA to the residents by the end of the month, so the issue was pressing. Ms. Brown and Mr. Shaver stated they could help get signatures for the easement.

Mr. Cabrera then stated he would work on it, but it was a lot of work. Ms. Brown suggested a blanket easement, and Ms. Wald agreed that would be the best solution. Mr. Cabrera stated maybe that would work and would work on it and reach out with the final documentation.

C. Manager

1) Number of Registered Voters in the District – 135

2) Consideration of 2025 Performance Measures and Standards as Required by Florida Statute 189.0694

Ms. Hinz Philippi announced the number of registered voters in the District as 135. She then presented the 2025 performance measures and standards as required by Florida Statute 189.0694, gave a brief explanation of this item and asked for any questions or comments. Upon hearing none, she asked for a motion to approve the performance measures and standards.

On MOTION by Mr. Shaver seconded by Ms. Hall with all in favor, accepting the 2025 Performance Measures and Standards as required by Florida Statute 189.0694 was approved.

3) Consideration of Proposed Fiscal Year 2026 Meeting Schedule

Ms. Hinz Philippi also presented the proposed fiscal year 2026 meeting schedule and gave a brief summary of the meeting dates. She then asked the Board if there were any conflicts or discussion,

(At this point a brief discussion was held among the Board members and District staff regarding this item)

Ms. Hinz Philippi then asked for a motion to approve the amended fiscal year 2026 meeting schedule removing the July 2nd date from the schedule.

On MOTION by Mr. Shaver seconded by Ms. Hall with all in favor, accepting the proposed Fiscal Year 2026 Meeting Schedule as amended, removing the July 2nd meeting date and authorizing staff to advertise was approved.

4) Form 1 Financial Disclosure Due July 1, 2025 – everyone has filed

5) Reminder to Complete Annual Ethics Training by December 31, 2025

Ms. Hinz Philippi presented the Form 1 financial disclosure due by July 1, 2025 and stated all Board members had filed their forms. She also reminded the Board to complete their 4 hour ethics training by December 31, 2025.

SIXTH ORDER OF BUSINESS

Financial Reports

- A. Approval of Check Run Summary**
- B. Acceptance of Unaudited Financials**

Ms. Hinz Philippi presented the check run summary and the unaudited financials and asked for any comments or questions. Upon not hearing any, she asked for a motion to accept the financial reports.

On MOTION by Ms. Brown seconded by Ms. Mall with all in favor, the Check Run Summary and the Unaudited Financials were approved.

SEVENTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Ms. Hinz Philippi asked for any Supervisor's requests or audience comments. There were no comments at this time. She also indicated there was no audience present for any comments.

EIGHTH ORDER OF BUSINESS

Adjournment

Ms. Hinz Philippi asked for a motion to adjourn the meeting.

On MOTION by Ms. Mall seconded by Mr. Shaver with all in favor, the Meeting was adjourned.

Secretary /Assistant Secretary

Chairman / Vice Chairman

RESOLUTION 2026-03

A RESOLUTION OF THE VERANDA LANDING COMMUNITY DEVELOPMENT DISTRICT APPROVING THE DISTRICT'S PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has prepared the proposed budget for the Fiscal Year 2027; and

WHEREAS, the Board of Supervisors approves the proposed budget for purpose of submitting said budget to the local governing authorities not less than 60 days prior to the public hearing date in accordance with Chapter 190.008(b), Florida Statutes: and

WHEREAS, the Board of Supervisors desires to set the public hearing date;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VERANDA LANDING COMMUNITY DEVELOPMENT DISTRICT:

1. The proposed budget for Fiscal Year 2027 is hereby approved for the purpose of conducting a public hearing to adopt said budget.
2. A public hearing on said approved budget is hereby declared and set for the following date, hour and place:

Date: _____
Hour: _____
Place: _____

Notice of public hearing shall be published in accordance with Florida Law.

Adopted this _____ day of _____, 2026.

Chairman/Vice Chairman

Secretary/Assistant Secretary

Veranda Landing
Community Development District

Proposed Budget
FY 2027



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1 General Fund

2 Narratives

3-4 Debt Service Fund Series 2023

5 Assessment Schedule

Veranda Landing
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 1/31/26	Projected Next 8 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
REVENUES:					
Special Assessments - On Roll	\$ 63,641	\$ 58,171	\$ 5,470	\$ 63,641	\$ 63,641
Interest income	-	264	236	500	500
Carry Forward Surplus	-	2,093	-	2,093	4,186
TOTAL REVENUES	\$ 63,641	\$ 60,527	\$ 5,706	\$ 66,234	\$ 68,327
EXPENDITURES:					
Administrative					
Engineering	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 5,000
Attorney	9,000	2,199	6,801	9,000	10,000
Annual Audit	3,744	-	3,744	3,744	3,750
Assessment Administration	2,226	2,226	-	2,226	2,226
Dissemination Agent	2,226	742	1,484	2,226	2,226
Trustee Fees	4,434	3,892	-	3,892	4,434
Management Fees	27,825	9,275	18,550	27,825	29,495
Information Technology	557	186	371	557	590
Website Maintenance	1,590	530	1,060	1,590	1,590
Postage & Delivery	250	78	72	150	150
Insurance General Liability	6,350	5,512	-	5,512	6,063
Printing & Binding	264	1	149	150	150
Legal Advertising	1,500	306	1,194	1,500	1,500
Other Current Charges	500	177	323	500	977
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL ADMINISTRATIVE	\$ 63,641	\$ 25,299	\$ 36,748	\$ 62,047	\$ 68,327
TOTAL EXPENDITURES	\$ 63,641	\$ 25,299	\$ 36,748	\$ 62,047	\$ 68,327
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 35,228	\$ (31,042)	\$ 4,186	\$ -

Neighborhood	Assessable Units	Net Assessment	Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase / (Decrease)
Single Family	230	\$ 63,641	\$ 69,175	\$ 300.76	\$ 300.76	-
TOTAL	230	\$ 63,641	\$ 69,175			

Veranda Landing
Community Development District
Budget Narrative
Fiscal Year 2027

REVENUES

Special Assessments-Tax Roll

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Expenditures - Administrative

Engineering

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Administration

GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees

The District bonds are held and administered by a Trustee at US Bank. This represents the trustee annual fee.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Information Technology

The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services – South Florida, LLC.

Website Maintenance

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Department of Economic Opportunity Community Affairs for \$175.

Veranda Landing
Community Development District
Proposed Budget
Debt Service Series 2023 Special Assessment Bonds

Description	Adopted Budget FY2026	Actuals Thru 1/31/26	Projected Next 8 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
REVENUES:					
Special Assessments-On Roll	\$ 204,076	\$ 185,999	\$ 18,077	\$ 204,076	\$ 204,076
Interest Earnings	5,000	1,667	3,333	5,000	5,000
Carry Forward Surplus ⁽¹⁾	97,564	90,997	-	90,997	92,801
TOTAL REVENUES	\$ 306,640	\$ 278,662	\$ 21,410	\$ 300,073	\$ 301,876
EXPENDITURES:					
Interest - 12/15	\$ 77,975	\$ 77,975	\$ -	\$ 77,975	\$ 76,850
Interest - 6/15	77,975	-	77,975	77,975	76,850
Principal - 6/15	50,000	-	50,000	50,000	50,000
TOTAL EXPENDITURES	\$ 205,950	\$ 77,975	\$ 127,975	\$ 205,950	\$ 203,700
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ (1,322)	\$ -	\$ (1,322)	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ (1,322)	\$ -	\$ (1,322)	\$ -
TOTAL EXPENDITURES	\$ 205,950	\$ 79,297	\$ 127,975	\$ 207,272	\$ 203,700
EXCESS REVENUES (EXPENDITURES)	\$ 100,690	\$ 199,365	\$ (106,565)	\$ 92,801	\$ 98,176

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 12/15/2027	\$ 75,725
	<u>\$ 75,725</u>

Neighborhood	Assessable Units	Net Assessment	Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase / (Decrease)
Single Family	230	\$ 204,076	\$ 221,821	\$ 964.44	\$ 964.44	\$ -
TOTAL	230	\$ 204,076	\$ 221,821			

Veranda Landing

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2023 Special Assessment Bonds

Period	Outstanding Balance	Coupon	Principal	Interest	Annual Debt Service
12/15/23	\$ 3,025,000	4.50%	\$ -	\$ 50,222	\$ 50,222
06/15/24	3,025,000	4.50%	45,000	80,000	
12/15/24	2,980,000	4.50%	-	78,988	203,988
06/15/25	2,980,000	4.50%	45,000	78,988	
12/15/25	2,935,000	4.50%	-	77,975	\$ 201,963
06/15/26	2,935,000	4.50%	50,000	77,975	
12/15/26	2,885,000	4.50%	-	\$ 76,850	\$ 204,825
06/15/27	2,885,000	4.50%	50,000	76,850	
12/15/27	2,835,000	4.50%	-	75,725	202,575
06/15/28	2,835,000	4.50%	55,000	75,725	
12/15/28	2,780,000	4.50%	-	74,488	205,213
06/15/29	2,780,000	4.50%	55,000	74,488	
12/15/29	2,725,000	4.50%	-	73,250	202,738
06/15/30	2,725,000	4.50%	60,000	73,250	
12/15/30	2,665,000	5.25%	-	71,900	205,150
06/15/31	2,665,000	5.25%	60,000	71,900	
12/15/31	2,605,000	5.25%	-	70,325	202,225
06/15/32	2,605,000	5.25%	65,000	70,325	
12/15/32	2,540,000	5.25%	-	68,619	203,944
06/15/33	2,540,000	5.25%	65,000	68,619	
12/15/33	2,475,000	5.25%	-	66,913	200,531
06/15/34	2,475,000	5.25%	70,000	66,913	
12/15/34	2,405,000	5.25%	-	65,075	201,988
06/15/35	2,405,000	5.25%	75,000	65,075	
12/15/35	2,330,000	5.25%	-	63,106	203,181
06/15/36	2,330,000	5.25%	80,000	63,106	
12/15/36	2,250,000	5.25%	-	61,006	204,113
06/15/37	2,250,000	5.25%	85,000	61,006	
12/15/37	2,165,000	5.25%	-	58,775	204,781
06/15/38	2,165,000	5.25%	90,000	58,775	
12/15/38	2,075,000	5.25%	-	56,413	205,188
06/15/39	2,075,000	5.25%	95,000	56,413	
12/15/39	1,980,000	5.25%	-	53,919	205,331
06/15/40	1,980,000	5.25%	95,000	53,919	
12/15/40	1,885,000	5.25%	-	51,425	200,344
06/15/41	1,885,000	5.25%	105,000	51,425	
12/15/41	1,780,000	5.25%	-	48,669	205,094
06/15/42	1,780,000	5.25%	110,000	48,669	
12/15/42	1,670,000	5.25%	-	45,781	204,450
06/15/43	1,670,000	5.25%	115,000	45,781	
12/15/43	1,555,000	5.50%	-	42,763	203,544
06/15/44	1,555,000	5.50%	120,000	42,763	
12/15/44	1,435,000	5.50%	-	39,463	202,225
06/15/45	1,435,000	5.50%	125,000	39,463	
12/15/45	1,310,000	5.50%	-	36,025	200,488
06/15/46	1,310,000	5.50%	135,000	36,025	
12/15/46	1,175,000	5.50%	-	32,313	203,338
06/15/47	1,175,000	5.50%	140,000	32,313	
12/15/47	1,035,000	5.50%	-	28,463	200,775
06/15/48	1,035,000	5.50%	150,000	28,463	
12/15/48	885,000	5.50%	-	24,338	202,800
06/15/49	885,000	5.50%	160,000	24,338	
12/15/49	725,000	5.50%	-	19,938	204,275
06/15/50	725,000	5.50%	170,000	19,938	
12/15/50	555,000	5.50%	-	15,263	205,200
06/15/51	555,000	5.50%	175,000	15,263	
12/15/51	380,000	5.50%	-	10,450	200,713
06/15/52	380,000	5.50%	185,000	10,450	
12/15/52	195,000	5.50%	-	5,363	200,813
06/15/53	195,000	5.50%	195,000	5,363	200,363
TOTAL			\$ 3,025,000	\$ 3,117,372	\$ 6,142,372

Veranda Landing
Community Development District
Non-Ad Valorem Assessments Comparison
FY 2026 - FY2027

Neighborhood	O&M Units	Bonds Units Series 2023	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
			FY 2027	FY2026	Increase/(decrease)	FY 2027	FY2026	Increase/(decrease)	FY 2027	FY2026	Increase/(decrease)
Single Family	230	230	\$300.76	\$300.76	\$0.00	\$964.44	\$964.44	\$0.00	\$1,265.20	\$1,265.20	\$0.00
Total	230	230									



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

October 21, 2025

Veranda Landing Community Development District
Governmental Management Services
5385 N Nob Hill Road
Sunrise, FL 33351

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines & Frank CPAs PL (“we”) audit Veranda Landing Community Development District’s, (the “District”), governmental activities and each major fund as of and for the year ending September 30, 2025, which collectively comprise the District’s basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2025, and thereafter if mutually agreed upon by Veranda Landing Community Development district and Berger, Toombs, Elam, Gaines & Frank.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (“GAAS”) and *Government Auditing Standards* issued by the Comptroller General of the United States (“GAS”) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS and GAS. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and GAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity’s system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

Fort Pierce / Stuart



Veranda Landing Community Development District
October 21, 2025
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2. Consider the entity's system of internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit;
3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will also communicate to the Board (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;



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Page 3

2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

Management is responsible for the required supplementary information ("RSI") which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be presented to supplement the basic financial statements.

The Board is responsible for informing us of its views about the risks of fraud, waste or abuse within the District, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the District.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;
2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For report distribution; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Information relevant to the preparation and fair presentation of the financial statements, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and



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October 21, 2025
Page 4

- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the District's financial statements, we will also issue the following reports:

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
2. Auditor General Management Letter, if applicable; and
3. Report on Compliance with Section 218.415, Florida Statutes, if applicable.



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Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with a designated individual, serving on behalf of management. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Non-audit Services

In connection with our audit, you have requested us to perform the following non-audit services:

1. Assistance in drafting the District's financial statements in accordance with accounting principles generally accepted in the United States of America, based on information provided by the District. While we will assist in drafting the financial statements, management retains responsibility for the financial statements, including their fair presentation, the selection and application of accounting principles, the accuracy and completeness of the underlying financial information, and for reviewing, approving, and accepting the financial statements prior to their issuance. Management is also responsible for establishing and maintaining effective internal controls relevant to the financial reporting process.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed to designate an individual, serving on behalf of management, who possesses suitable skill, knowledge, and experience, and who understands the non-audit services to be performed and described above sufficiently to oversee them. Accordingly, the management of the District agrees to the following:

1. The District will designate a qualified individual, serving in a management capacity, who possesses suitable skill, knowledge, and experience to oversee the services;
2. The designated individual will assume all management responsibilities for the subject matter and scope of the non-audit service described above;



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3. The District will evaluate the adequacy and results of the services performed; and
4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management or those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

Other Relevant Information

In accordance with GAS, a copy of our most recent peer review report has been provided to you, for your information.

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2025 will not exceed \$3,600 unless the scope of the engagement is changed, the assistance which the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Our fee and the timely completion of our work are based on anticipated cooperation from District personnel, timely responses to our inquiries, timely completion and delivery of client assistance requests, timely communication of all significant accounting and financial reporting matters, and the assumption that no unexpected circumstances will be encountered during the engagement. All other provisions of this letter will survive any fee adjustment.

Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.



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Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank's form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor's request to review our Audit Documentation.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Indemnification, Limitation of Liability, and Claim Resolution

Because we will rely on the District and its management and Board of Supervisors to discharge the foregoing responsibilities, the District agrees to indemnify, holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, directors, and employees from all third-party claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the District's management.

The District and Berger, Toombs, Elam, Gaines & Frank agree that no claim arising out of, from, or relating to the services rendered pursuant to this engagement letter shall be filed more than two years after the date of the audit report issued by Berger, Toombs, Elam, Gaines & Frank or the date of this engagement letter if no report has been issued. To the fullest extent permitted by Florida law, our firm shall not be liable for any loss of profits, business interruption, or other consequential, incidental, or punitive damages. In all circumstances, the total liability for any claim arising from this engagement will not exceed the total amount of the fees paid by the District to Berger, Toombs, Elam, Gaines & Frank under this engagement letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the District of its payment obligations to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter.

Confidentiality

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of the District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.



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October 21, 2025
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Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, upon request, we will provide you with a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and non-financial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be destroyed in accordance with our record retention policies.

Termination

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

Neither Berger, Toombs, Elam, Gaines & Frank nor the District shall be responsible for any delay or failure in its performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our services are delayed more than 120 days; however, the District is not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.



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October 21, 2025
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Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The District shall not knowingly cause Berger, Toombs, Elam, Gaines & Frank to violate any sanctions applicable to Berger, Toombs, Elam, Gaines & Frank. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury and the U.S. State Department.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Florida, without regard to its conflict of law principles, and applicable U.S. federal law.

Entire Agreement

This Engagement Letter constitutes the entire agreement between Berger, Toombs, Elam, Gaines & Frank and the District, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter including any separate nondisclosure agreement executed between the parties.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.



Veranda Landing Community Development District
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Electronic Signatures and Counterparts

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid and have the same force and effect as a manual signature.

Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms contained herein. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the terms of this Engagement Letter.

Sincerely,

BERGER, TOOMBS, ELAM, GAINES & FRANK
CERTIFIED PUBLIC ACCOUNTANTS PL

Maritza Stonebraker, CPA

Confirmed on behalf of the addressee:

Patti Powers
Sign: _____
Title: Treasurer
Date: 2025-12-15



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.



Bodine Perry

(BERGER_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER
VERANDA LANDING COMMUNITY DEVELOPMENT DISTRICT
DATED OCTOBER 21, 2025**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GMS-SF, LLC
5385 N NOB HILL ROAD
SUNRISE, FL 33351
TELEPHONE: 954-721-8681
EMAIL: PPOWERS@GMSSF.COM**

Auditor: Maritza Stonebraker

By: M.S

Title: Director

Date: October 21, 2025

**District: Veranda Landing
Community Development District**

By: Patti Powers

Title: Treasurer

Date: 2025-12-15



Memorandum

To: Veranda Landings Board of Supervisors

From: District Management

Date: October 1, 2025

RE: HB7013 – Special Districts Performance Measures and Standards-FINAL Report

To enhance accountability and transparency, new regulations were established for all special districts by the Florida Legislature during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as Exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Veranda Landings Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisors meetings per year to conduct CDD related business and discuss community needs.

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

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

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

Standard: 100% of meetings were advertised per Florida statute on at least two media (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

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

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

Achieved: Yes No

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes, or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes No

Goal 2.2: District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes No

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes No

Goal 3.2: Financial Reports

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

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

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

Achieved: Yes No

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes No

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Veranda Landings Community Development District

District Manager: _____

Date: _____

Print Name: _____

Veranda Landings Community Development District

Veranda Landing

COMMUNITY DEVELOPMENT DISTRICT

Check Register

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
Fiscal Year 2025		
Aug 2025	66- 87	\$3,032.63
Sep 2025	68- 71	\$9,099.71
	Subtotal	\$12,132.34
Fiscal Year 2026		
Oct 2025	72- 80	\$17,696.61
Nov 2025	81	\$306.08
Dec 2025	82 - 86	\$221,136.44
Jan 2026	87	\$24,812.66
	Subtotal	\$263,951.79
TOTAL		\$276,084.13

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/26/25	00003	7/31/25 194532 JUL 25	202507 310-51300-31500 GENERAL COUNSEL	BILLING COCHRAN, P.A.	*	500.00	500.00 000066
8/26/25	00001	8/01/25 35 AUG 25	202508 310-51300-34000 MGMT FEES		*	2,187.50	
		8/01/25 35 AUG 25	202508 310-51300-35100 COMPUTER TIME		*	43.75	
		8/01/25 35 AUG 25	202508 310-51300-31300 DISSEMINATION		*	175.00	
		8/01/25 35 AUG 25	202508 310-51300-49500 WEBSITE ADMIN		*	125.00	
		8/01/25 35 AUG 25	202508 310-51300-42000 POSTAGE		*	1.38	
				GMS-SF, LLC			2,532.63 000067
9/22/25	00003	8/31/25 194964 AUG 25	202508 310-51300-31500 GENERAL COUNSEL	BILLING COCHRAN, P.A.	*	500.00	500.00 000068
9/22/25	00005	9/15/25 29231 FY2026	202509 300-15500-10000 INSURANCE	EGIS INSURANCE ADVISORS	*	5,512.00	5,512.00 000069
9/22/25	00001	9/01/25 36 SEP 25	202509 310-51300-34000 MGMT FEES		*	2,187.50	
		9/01/25 36 SEP 25	202509 310-51300-35100 COMPUTER TIME		*	43.75	
		9/01/25 36 SEP 25	202509 310-51300-31300 DISSEMINATION		*	175.00	
		9/01/25 36 SEP 25	202509 310-51300-49500 WEBSITE ADMIN		*	125.00	
		9/01/25 36 SEP 25	202509 310-51300-42000 POSTAGE		*	2.22	
				GMS-SF, LLC			2,533.47 000070
9/22/25	00012	7/31/25 7251088 LEG&PUB-	202507 310-51300-48000 FY26 BDGT NOTICE		*	273.50	
		8/31/25 7300867 LEG&PUB-	202508 310-51300-48000 BDGT MTG NOTICE		*	280.74	
				GANNETT FLORIDA LOCALIQ			554.24 000071

TOTAL FOR BANK A 12,132.34
 TOTAL FOR REGISTER 12,132.34

VERD VERANDA LAND'G SNEEROOA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/23/25	00003	9/30/25	195441	202509	310	51300	31500		BILLING COCHRAN, P.A.	*	960.00	960.00	000072
10/23/25	00011	9/23/25	102334	202508	310	51300	31100		CULPEPPER & TERPENING, INC.	*	1,042.50	1,042.50	000073
10/23/25	00001	9/15/25	37	202510	310	51300	31400		GMS-SF, LLC	*	2,226.00	4,910.96	000074
		10/01/25	38	202510	310	51300	34000		ASSESSMENT ROLL FY26	*	2,318.75		
		10/01/25	38	202510	310	51300	35100		OCT 25 - MGMT FEES	*	46.42		
		10/01/25	38	202510	310	51300	31300		OCT 25 - COMPUTER TIME	*	185.50		
		10/01/25	38	202510	310	51300	49500		OCT 25 - DISSEMINATION	*	132.50		
		10/01/25	38	202510	310	51300	42000		OCT 25 - WEBSITE ADMIN	*	.74		
		10/01/25	38	202510	310	51300	42500		OCT 25 - POSTAGE	*	1.05		
									OCT 25 - COPIES	*			
10/23/25	00014	10/21/25	10212025	202510	300	15100	10000		STATE BOARD OF ADMINISTRATION	*	14,000.00	.00	000075
		10/21/25	10212025	202510	300	15100	10000		TXFR EXS FUNDS SBA 311450	V	14,000.00		
10/23/25	00013	9/25/25	7908813	202510	310	51300	32300		U.S. BANK	*	4,246.25	4,246.25	000076
10/23/25	00014	10/21/25	10212025	202510	300	15100	10000		STATE BOARD OF ADMINISTRATION	*	5,000.00	5,000.00	000077
10/29/25	00011	6/13/25	101559	202505	310	51300	31100		CULPEPPER & TERPENING, INC.	*	1,232.50	1,232.50	000078
10/29/25	00002	10/01/25	93693	202510	310	51300	54000		FLORIDA COMMERCE	*	175.00	175.00	000079

VERD VERANDA LAND'G SNEEROOA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/29/25	00012	9/30/25	7353251	202509	310-51300	48000	LEGALS & PUB NOT 09/12/25	*	129.40		
GANNETT FLORIDA LOCALIQ										129.40	000080
11/03/25	00012	10/31/25	7406109	202510	310-51300	48000	LGLS&PUB NOT(10/10-10/17)	*	306.08		
GANNETT FLORIDA LOCALIQ										306.08	000081
12/09/25	00001	11/01/25	40	202511	310-51300	34000	NOV 25 - MGMT FEES	*	2,318.75		
		11/01/25	40	202511	310-51300	35100	NOV 25 - COMPUTER TIME	*	46.42		
		11/01/25	40	202511	310-51300	31300	NOV 25 - DISSEMINATION	*	185.50		
		11/01/25	40	202511	310-51300	49500	NOV 25 - WEBSITE ADMIN	*	132.50		
		11/01/25	40	202511	310-51300	42000	NOV 25 - POSTAGE	*	36.97		
		12/01/25	41	202512	310-51300	34000	DEC 25 - MGMT FEES	*	2,318.75		
		12/01/25	41	202512	310-51300	35100	DEC 25 - COMPUTER TIME	*	46.42		
		12/01/25	41	202512	310-51300	31300	DEC 25 - DISSEMINATION	*	185.50		
		12/01/25	41	202512	310-51300	49500	DEC 25 - WEBSITE ADMIN	*	132.50		
		12/01/25	41	202512	310-51300	42000	DEC 25 - POSTAGE	*	38.60		
GMS-SF, LLC										5,441.91	000082
12/09/25	00010	12/01/25	INV-1389	202512	310-51300	31600	2025 PROP.APP.TRIM NOTICE	*	5,819.92		
MICHELLE FRANKLIN, CFA										5,819.92	000083
12/09/25	00014	12/08/25	SURPLUS	202512	300-15100	10000	XFR EXCESS FUNDS TO SBA	*	45,000.00		
STATE BOARD OF ADMINISTRATION										45,000.00	000084
12/09/25	00006	12/08/25	TAX REC	202512	300-20700	10000	TXFR TAX RECEIPTS	*	163,199.61		
VERANDA LANDING CDD										163,199.61	000085
12/09/25	00011	10/13/25	102609	202509	310-51300	31100	SEP 25 - ENGINEERING SVC	*	1,675.00		
CULPEPPER & TERPENING, INC.										1,675.00	000086

VERD VERANDA LAND'G SNEEROOA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
1/15/26	00006	1/15/26	TAX REC 202601 300-20700-10000 TXFR TAX RECEIPTS	VERANDA LANDING CDD	*	24,812.66	24,812.66 000087
TOTAL FOR BANK A						263,951.79	
TOTAL FOR REGISTER						263,951.79	

VERD VERANDA LAND'G SNEEROOA

Veranda Landing
Community Development District

Unaudited Financial Reporting
January 31, 2026



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Veranda Landing
Community Development District
Combined Balance Sheet
January 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 11,015	\$ -	\$ -	\$ 11,015
Due from General Fund	1,658	-	-	1,658
<u>Investments:</u>				
State Board of Administration	50,264	-	-	50,264
<u>Series 2023</u>				
Reserve	-	102,666	-	102,666
Revenue	-	209,685	-	209,685
Constuction	-	-	36,053	36,053
Total Assets	\$ 62,936	\$ 312,351	\$ 36,053	\$ 411,341
Liabilities:				
Accounts Payable	\$ 4,884	\$ -	\$ -	\$ 4,884
Due to Debt Service	-	1,658	-	1,658
Total Liabilites	\$ 4,884	\$ 1,658	\$ -	\$ 6,542
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 310,693	\$ -	\$ 310,693
Capital Project	-	-	36,053	36,053
Unassigned	58,053	-	-	58,053
Total Fund Balances	\$ 58,053	\$ 310,693	\$ 36,053	\$ 404,799
Total Liabilities & Fund Balance	\$ 62,936	\$ 312,351	\$ 36,053	\$ 411,341

Veranda Landing
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues:				
Special Assessments - On Roll	\$ 63,641	\$ 58,171	\$ 58,171	\$ -
Interest Income	-	-	264	264
Total Revenues	\$ 63,641	\$ 58,171	\$ 58,434	\$ 264
Expenditures:				
<i>General & Administrative:</i>				
Engineering	\$ 3,000	\$ 1,000	-	\$ 1,000
Attorney	9,000	3,000	2,199	801
Annual Audit	3,744	-	-	-
Assessment Administration	2,226	2,226	2,226	-
Dissemination Agent	2,226	742	742	-
Trustee Fees	4,434	4,434	3,892	542
Management Fees	27,825	9,275	9,275	-
Information Technology	557	186	186	(0)
Website Maintenance	1,590	530	530	-
Postage & Delivery	250	83	78	6
Insurance General Liability	6,350	6,350	5,512	838
Printing & Binding	264	88	1	87
Legal Advertising	1,500	500	306	194
Other Current Charges	500	167	177	(10)
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 63,641	\$ 28,756	\$ 25,299	\$ 3,457
Total Expenditures	\$ 63,641	\$ 28,756	\$ 25,299	\$ 3,457
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 29,415	\$ 33,135	\$ 3,720
Net Change in Fund Balance	\$ -	\$ 29,415	\$ 33,135	\$ 3,720
Fund Balance - Beginning	\$ -		\$ 24,917	
Fund Balance - Ending	\$ -		\$ 58,053	

Veranda Landing
Community Development District
Debt Service Fund Series 2023
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues:				
Special Assessments - On Roll	\$ 204,076	\$ 185,999	\$ 185,999	\$ -
Interest Income	5,000	1,667	2,701	1,034
Total Revenues	\$ 209,076	\$ 187,665	\$ 188,699	\$ 1,034
Expenditures:				
Interest Expense - 12/15	\$ 77,975	\$ 77,975	\$ 77,975	\$ -
Interest Expense - 6/15	77,975	-	-	-
Principal Expense - 6/15	50,000	-	-	-
Total Expenditures	\$ 205,950	\$ 77,975	\$ 77,975	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 3,126	\$ 109,690	\$ 110,724	\$ 1,034
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (1,322)	\$ (1,322)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (1,322)	\$ (1,322)
Net Change in Fund Balance	\$ 3,126	\$ 109,690	\$ 109,402	\$ (288)
Fund Balance - Beginning	\$ 97,564		\$ 201,291	
Fund Balance - Ending	\$ 100,690		\$ 310,693	

Veranda Landing
Community Development District
Capital Projects Fund Series 2023
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 450	\$ 450
Total Revenues	\$ -	\$ -	\$ 450	\$ 450
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 450	\$ 450
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 1,322	\$ 1,322
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 1,322	\$ 1,322
Net Change in Fund Balance	\$ -	\$ -	\$ 1,771	\$ 1,771
Fund Balance - Beginning	\$ -		\$ 34,282	
Fund Balance - Ending	\$ -		\$ 36,053	

Veranda Landing
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - On Roll	\$ -	\$ 3,812	\$ 52,679	\$ 1,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,171
Interest Income	1	17	81	165	-	-	-	-	-	-	-	-	264
Total Revenues	\$ 1	\$ 3,829	\$ 52,759	\$ 1,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,434
Expenditures:													
General & Administrative:													
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	500	699	500	500	-	-	-	-	-	-	-	-	2,199
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	2,226	-	-	-	-	-	-	-	-	-	-	-	2,226
Dissemination Agent	186	186	186	186	-	-	-	-	-	-	-	-	742
Trustee Fees	3,892	-	-	-	-	-	-	-	-	-	-	-	3,892
Management Fees	2,319	2,319	2,319	2,319	-	-	-	-	-	-	-	-	9,275
Information Technology	46	46	46	46	-	-	-	-	-	-	-	-	186
Website Maintenance	133	133	133	133	-	-	-	-	-	-	-	-	530
Postage & Delivery	1	37	39	1	-	-	-	-	-	-	-	-	78
Insurance General Liability	5,512	-	-	-	-	-	-	-	-	-	-	-	5,512
Printing & Binding	1	-	-	-	-	-	-	-	-	-	-	-	1
Legal Advertising	306	-	-	-	-	-	-	-	-	-	-	-	306
Other Current Charges	41	47	56	32	-	-	-	-	-	-	-	-	177
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 15,337	\$ 3,467	\$ 3,278	\$ 3,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,299
Total Expenditures	\$ 15,337	\$ 3,467	\$ 3,278	\$ 3,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,299
Net Change in Fund Balance	\$ (15,337)	\$ 362	\$ 49,481	\$ (1,372)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,135

Veranda Landing
Community Development District
Long Term Debt Report

Special Assessment Bonds	
Series 2023	
Original Issue Amount:	\$3,025,000.00
Term 1:	\$360,000.00
Interest Rate:	4.50%
Maturity Date:	June 15, 2030
Term 2:	\$1,110,000.00
Interest Rate:	5.25%
Maturity Date:	June 15, 2043
Term 3:	\$1,555,000.00
Interest Rate:	5.00%
Maturity Date:	June 15, 2053
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	\$102,666
Reserve Fund Balance	102,666
Bonds Outstanding - 10/1/2023	\$3,025,000
Less: Principal Payment - 6/15/2024	(\$45,000)
Less: Principal Payment - 6/15/2025	(\$45,000)
Current Bonds Outstanding	\$2,710,015

Veranda Landing
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts -St Lucie County
Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments \$ 69,175 \$ 221,821 \$ 290,996
 Net Assessments \$ 63,641 \$ 204,076 \$ 267,716

Allocation in % 24% 76% 100%

Date	Gross Amount	Discount/ (Penalty)	Commission	Interest	Property Appraiser	Net Receipts	2018		
							O&M Portion	Debt Service	Total
11/10/25	\$ 606	\$ 32	\$ 11	\$ -	\$ -	\$ 563	\$ 133.81	\$ 429.08	\$ 563
11/17/25	5,061	202	97	-	-	4,761	1,132	3,629	4,761
11/21/25	11,387	455	219	-	-	10,713	2,547	8,166	10,713
12/02/25	15,182	607	292	-	-	14,284	3,395	10,888	14,284
12/08/25	194,841	7,794	3,741	-	-	183,306	43,575	139,731	183,306
12/08/25	-	-	-	-	(5,820)	(5,820)	(1,384)	(4,436)	(5,820)
12/12/25	24,039	962	462	-	-	22,616	5,376	17,240	22,616
12/19/25	5,061	152	98	-	-	4,811	1,144	3,667	4,811
12/31/25	2,530	76	49	-	-	2,405	572	1,834	2,405
01/06/26	1,265	38	25	-	-	1,203	286	917	1,203
01/09/26	-	-	-	167	-	167	167	-	167
01/09/26	330	10	6	-	-	313	74	239	313
01/09/26	1,265	38	25	-	-	1,203	286	917	1,203
01/16/26	1,265	25	25	-	-	1,215	289	926	1,215
01/26/26	1,265	25	25	-	-	1,215	289	926	1,215
01/30/26	1,265	25	25	-	-	1,215	289	926	1,215
TOTAL	\$ 265,363	\$ 10,442	\$ 5,098	\$ 167	\$ (5,820)	\$ 244,169	\$ 58,171	\$ 185,999	\$ 244,169

91%	Percent Collected
\$ 25,633	Balance Remaining to Collect