

***DG FARMS
COMMUNITY DEVELOPMENT DISTRICT***

***Advanced Meeting Package
Regular Meeting and Public Hearing***

***Date/Time:
Monday, August 11, 2025
6:00 P.M.***

***Location:
Holiday Inn Express & Suites
226 Teco Road
Ruskin, Florida 33701***

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

DG Farms Community Development District

c/o Kai

2502 N. Rocky Point Dr. Suite 1000

Tampa, FL 33607

813-565-4663

Board of Supervisors

DG Farms Community Development District

Dear Supervisors:

A Meeting of the Board of Supervisors of the DG Farms Community Development District is scheduled for **Monday, August 11, 2025**, at **6:00 P.M.** at the **Holiday Inn Express & Suites, 226 Teco Road, Ruskin, Florida 33701.**

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

The agenda items are for immediate business purposes and for the health and safety of the community. Staff will present any reports at the meeting. If you have any questions, please contact me. I look forward to seeing you there.

Sincerely,

Andy Mendenhall

Andy Mendenhall

District Manager

813-565-4663

CC: Attorney
Engineer
District Records

District: DG FARMS COMMUNITY DEVELOPMENT DISTRICT

Date of Meeting: Monday, August 11, 2025

Time: 6:00 P.M.

Location: Holiday Inn Express & Suites
226 Teco Road
Ruskin, Florida 33701

Supervisor	Position	
Don Reichard	Chairman	
Rob Mendoza	Vice Chair	
Andrew Alexandre	Assistant Secretary	
Jeff Duzzny	Assistant Secretary	
Carolyn Schwalm	Assistant Secretary	

ZOOM: <https://us02web.zoom.us/j/5228949253>

Call In: +1 305 224 1968

Meeting ID: 522 894 9253

Passcode: 12345

Mute/Unmute: *6

Regular Meeting and Public Hearing

For the full agenda packet, please contact dgfarms@hikai.com

I. Call to Order / Roll Call

II. Audience Comments – (limited to 3 minutes per individual on agenda items)

III. Staff & Vendor Reports

A. District Counsel

B. District Engineer

1. Consideration/Approval of Professional Services Agreement
Change Order # 2025-1 - \$10,000.00

Exhibit 1

C. Field Service Manager

1. Field Report conducted on July 29, 2025

Exhibit 2

D. District Manager

1. Consideration/Adoption of Resolution 2025-08, Adopting the FY 2025-2026 Budget
2. Consideration/Adoption of Resolution 2025-09, Imposing and Levying the O&M Assessments on the FY 2025-2026 Budget
3. Consideration/Adoption of Resolution 2025-10, Adopting the FY 2025-2026 Meeting Schedule

Exhibit 3

Exhibit 4

Exhibit 5

IV. Administrative Items

A. Consideration/Approval of the July 14, 2025, Regular Meeting Minutes

Exhibit 6

B. Consideration/Acceptance of the Audited Financial Statements for the year ended September 30, 2024

Exhibit 7

V. Audience Comments – New Business – *(limited to 3 minutes per individual)*

VI. Supervisor Requests

VII. Adjournment

EXHIBIT 1

AGENDA



PROFESSIONAL SERVICES AGREEMENT CHANGE ORDER

Change Order # 2025-1 Date July 8, 2025

"Stantec" Stantec Consulting Services, Inc.
Stantec Project # Stantec Proj. No. 238202064
20215 Cortez Blvd., Brooksville FL 34601
Ph: (352) 754-1240
email: greg.woodcock@stantec.com

Client DG Farms Community Development District
Client Project # 238202064
2502 N Rocky Point Drive
Suite 1000
Tampa, FL 33607
Ph: (813) 565-4663
email: lauren@hikai.com

Project Name and Location: DG Farms Community Development District, Florida

In accordance with the original Professional Services Agreement dated 12 November 2022 and Change Orders thereto, the Agreement changes as detailed below are hereby authorized.

(DESCRIPTION)

Total fees this Change Order

Original Agreement Amount \$15,000

Change Order Number 2025-1 \$10,000

Change Order Number

Change Order Number _____

Total Agreement \$25,000

Effect on Schedule: None

Payments shall be made in accordance with the original agreement terms. All other items and conditions of the original Agreement shall remain in full force and effect.

Stantec Consulting Services, Inc.

DG Farms Community Development District

Greg Woodcock, Project Manager

Print Name and Title

Print Name and Title

Signature

Signature

Date Signed:

Date Signed:

EXHIBIT 2

AGENDA

DG Farms CDD

Gary Schwartz

Complete

Score	121 / 154 (78.57%)	Flagged items	0	Actions	2
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29 Jul 2025 13:34 EDT

Prepared by

Gary Schwartz

Ponds

18 / 18 (100%)

Ponds 1

3 / 3 (100%)

Ponds

Good



Photo 1

Pond Location

Sereno Bridge Blvd
Wimauma FL 33598
United States
(27.7132280946625,
-82.32793067992833)

Ponds 2

3 / 3 (100%)

Ponds

Good



Photo 2

Pond Location

Sereno Bridge Blvd
Wimauma FL 33598
United States
(27.715334193937778,
-82.32874559675975)

Ponds 3

3 / 3 (100%)

Ponds

Good



Photo 3

Pond Location

Sereno Bridge Blvd
Wimauma FL 33598
United States
(27.71709809200127,
-82.32870924157163)

Ponds 4

3 / 3 (100%)

Ponds

Good



Photo 4

Pond Location

5003 Brickwood Rise Dr
Wimauma FL 33598
United States
(27.71705937392523,
-82.32660555688408)

Ponds 5

3 / 3 (100%)

Ponds

Good



Photo 5

Pond Location

16339 Treasure Point Dr
Wimauma FL 33598
United States
(27.720980490375634,
-82.32430657452856)

Ponds 6

3 / 3 (100%)

Ponds

Good



Photo 6

Pond Location

16568 Emerald Blossom Blvd
Wimauma FL 33598
United States
(27.717984300300397,
-82.32785369229366)

Landscaping

67 / 69 (97.1%)

Landscaping 1

3 / 3 (100%)

Landscaping

Good



Photo 7

Landscaping Location

Landscaping 2

3 / 3 (100%)

Landscaping

Good



Photo 8

Landscaping Location

Landscaping 3

3 / 3 (100%)

Landscaping

Good

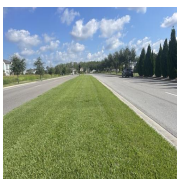


Photo 9



Photo 10

Landscaping Location

Landscaping 4

3 / 3 (100%)

Landscaping

Good



Photo 11

Landscaping Location

16568 Emerald Blossom Blvd
Wimauma FL 33598
United States
(27.717266097602646,
-82.32814305720292)

Landscaping 5

3 / 3 (100%)

Landscaping

Good



Photo 12

Landscaping Location

Sereno Bridge Blvd
Wimauma FL 33598
United States
(27.714561922712335,
-82.32794039976181)

Landscaping 6

3 / 3 (100%)

Landscaping

Good



Photo 13



Photo 14

Landscaping Location

4904 Cosmos Cir
Wimauma FL 33598
United States
(27.715045308101534,
-82.32934921733512)

Landscaping 7

3 / 3 (100%)

Landscaping

Good



Photo 15

Landscaping Location

16505-16519 Emerald Blossom
Blvd
Wimauma FL 33598
United States
(27.717164585244007,
-82.32834384676029)

Landscaping 8

3 / 3 (100%)

Landscaping

Good



Photo 16

Landscaping Location

16505-16519 Emerald Blossom
Blvd
Wimauma FL 33598
United States
(27.716899721382124,
-82.32822219281182)

Landscaping 9

3 / 3 (100%)

Landscaping

Good



Photo 17

Landscaping Location

16504-16518 Emerald Blossom
Blvd
Wimauma FL 33598
United States
(27.71700942622879,
-82.32769055154728)

Landscaping 10

3 / 3 (100%)

Landscaping

Good



Photo 18

Landscaping Location

16568 Emerald Blossom Blvd
Wimauma FL 33598
United States
(27.717224953810113,
-82.32708187061881)

Landscaping 11

3 / 3 (100%)

Landscaping

Good



Photo 19

Landscaping Location

Landscaping 12

3 / 3 (100%)

Landscaping

Good



Photo 20

Landscaping Location

5003 Brickwood Rise Dr
Wimauma FL 33598
United States
(27.717325429960756,
-82.3263310472832)

Landscaping 13

3 / 3 (100%)

Landscaping

Good



Photo 21



Photo 22

Landscaping Location

16543-16555 Emerald Blossom
Blvd

Wimauma FL 33598
United States
(27.71786691879212,
-82.32617953523551)

Landscaping 14

3 / 3 (100%)

Landscaping

Good



Photo 23

Landscaping Location

16579-16599 Emerald Blossom
Blvd
Wimauma FL 33598
United States
(27.719806521225458,
-82.32610244311608)

Landscaping 15

3 / 3 (100%)

Landscaping

Good



Photo 24

Landscaping Location

5040 Jagged Cloud Dr
Wimauma FL 33598
United States
(27.719843555865232,
-82.32621886482126)

Landscaping 16

3 / 3 (100%)

Landscaping

Good



Photo 25

Landscaping Location

Emerald Blossom Blvd
Wimauma FL 33598
United States
(27.720736702929923,
-82.32511597693183)

Landscaping 17

3 / 3 (100%)

Landscaping

Good



Photo 26

Landscaping Location

Landscaping 18

2 / 3 (66.67%)

Landscaping

Fair

Missing plants.



Photo 27

Landscaping Location

Emerald Blossom Blvd
Wimauma FL 33598
United States
(27.721274709620168,
-82.32416807479702)

Landscaping 19

2 / 3 (66.67%)

Landscaping

Fair

Approved for removal & replacement.



Photo 28

Landscaping Location

Emerald Blossom Blvd
Wimauma FL 33598
United States
(27.72127493929735,
-82.323889223262)

Landscaping 20

3 / 3 (100%)

Landscaping

Good



Photo 29

Landscaping Location

Pendola Rock Way
Wimauma FL 33598
United States
(27.72145017814897,
-82.32344865795227)

Landscaping 21

3 / 3 (100%)

Landscaping

Good

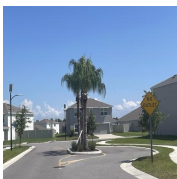


Photo 30

Landscaping Location

Pendola Rock Way
Wimauma FL 33598
United States
(27.721427265899575,
-82.32344480265196)

Landscaping 22

3 / 3 (100%)

Landscaping

Good



Photo 31

Landscaping Location

16568 Emerald Blossom Blvd
Wimauma FL 33598
United States
(27.71822017334285,
-82.32811906423659)

Landscaping 23

3 / 3 (100%)

Landscaping

Good



Photo 32



Photo 33



Photo 34



Photo 35



Photo 36



Photo 37

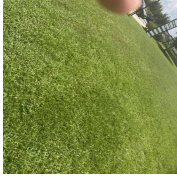


Photo 38



Photo 39



Photo 40



Photo 41

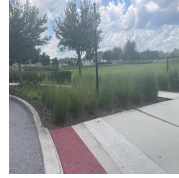


Photo 42



Photo 43

Landscaping Location

Mailbox

Good



Photo 44



Photo 45



Photo 46

Mailbox Location

Streetlights

Working



Photo 47

Streetlights Location

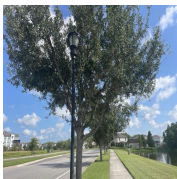


Photo 48

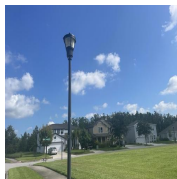


Photo 49

Entrance Monuments

Good



Photo 50

Entrance Monuments - Secondary

Gates

Good

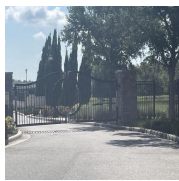


Photo 51

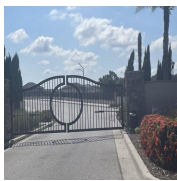


Photo 52

Gates - Secondary

Fair

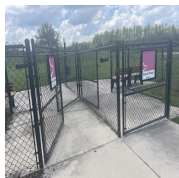


Photo 53

Sidewalks

Fair

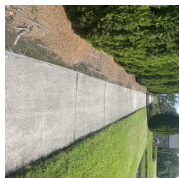


Photo 54



Photo 55



Photo 56

Sidewalks Location

Sereno Bridge Blvd
Wimauma FL 33598
United States
(27.71462642985914,
-82.32799062919042)

Common Area Fence

Roads

Good



Photo 57



Photo 58



Photo 59

Roads Location

Sereno Bridge Blvd
Wimauma FL 33598
United States
(27.714667336178167,
-82.32802176565585)



Photo 60

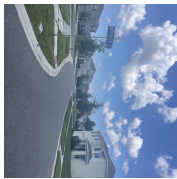


Photo 61



Photo 62

Amenities	2 actions, 19 / 42 (45.24%)
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Amenities 1	1 action, 19 / 21 (90.48%)
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Basketball Court	Good
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Photo 63

Tennis Court	Good
--------------	------



Photo 64



Photo 65

Clubhouse	Good
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Photo 66



Photo 67



Photo 68

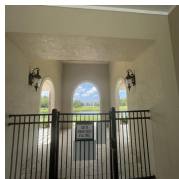


Photo 69

Clubhouse Restroom	Fair
--------------------	------

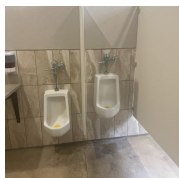


Photo 70



Photo 71

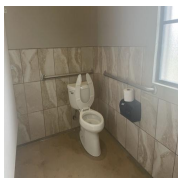


Photo 72

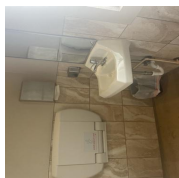


Photo 73

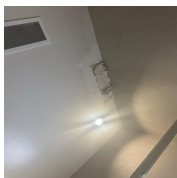


Photo 74

Pool	Good
------	------



Photo 75



Photo 76



Photo 77

Tot Lot	Fair
---------	------

Repairs are scheduled.



Photo 78

Dog Park

Good



Photo 79

WiFi Speed at Clubhouse

Working

Working



Photo 80

To do | Assignee: Gary Schwartz | Priority: Low | Due: 5 Aug 2025 13:51 EDT | Created by: Gary Schwartz

Working

Working

Amenities 2

1 action, 0 / 21 (0%)

Basketball Court

Tennis Court

Clubhouse

Clubhouse Restroom

Pool

Tot Lot

Dog Park

WiFi Speed at Clubhouse

Working

To do | Assignee: Gaby Arroyo | Priority: Low | Due: 5 Aug 2025 17:07 EDT | Created by: Gaby Arroyo

WiFi - Working

Sign Off



Gary Schwartz
29 Jul 2025 17:09 EDT

Working

Actions

2 actions

Page 1: Initial questions / Amenities / Amenities 1

WiFi Speed at Clubhouse

Working

Working



Photo 80

To do | Assignee: Gary Schwartz | Priority: Low | Due: 5 Aug 2025 13:51 EDT | Created by: Gary Schwartz

Working

Working

Page 1: Initial questions / Amenities / Amenities 2

WiFi Speed at Clubhouse

Working

To do | Assignee: Gaby Arroyo | Priority: Low | Due: 5 Aug 2025 17:07 EDT | Created by: Gaby Arroyo

WiFi - Working

Media summary



Photo 1



Photo 2



Photo 3



Photo 4



Photo 5



Photo 6



Photo 7



Photo 8



Photo 9



Photo 10



Photo 11



Photo 12



Photo 13



Photo 14



Photo 15



Photo 16



Photo 17



Photo 18



Photo 19



Photo 20



Photo 21



Photo 22



Photo 23



Photo 24



Photo 25



Photo 26



Photo 27



Photo 28



Photo 29



Photo 30



Photo 31



Photo 32



Photo 33



Photo 34



Photo 35



Photo 36



Photo 37



Photo 38



Photo 39



Photo 40



Photo 41



Photo 42



Photo 43



Photo 44



Photo 45



Photo 46



Photo 47



Photo 48



Photo 49



Photo 50



Photo 51



Photo 52



Photo 53



Photo 54



Photo 55



Photo 56



Photo 57



Photo 58



Photo 59



Photo 60



Photo 61



Photo 62



Photo 63



Photo 64



Photo 65



Photo 66



Photo 67



Photo 68

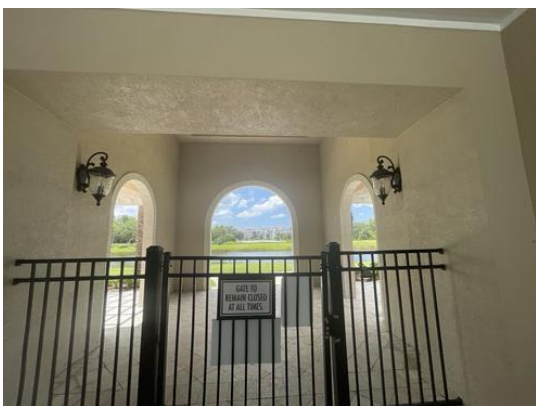


Photo 69



Photo 70



Photo 71



Photo 72



Photo 73



Photo 74



Photo 75



Photo 76



Photo 77



Photo 78



Photo 79



Photo 80

EXHIBIT 3

AGENDA

RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DG FARMS COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors (“**Board**”) of the DG Farms Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

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

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget.

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2024-2025 and/or revised projections for fiscal year 2025-2026.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the

DG Farms Community Development District for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026.”

- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of \$_____, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	\$ _____
Total Debt Service Funds	\$ _____
Total All Funds*	\$ _____

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District’s website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 11, 2025.

Attested By:

**DG Farms Community
Development District**

Print Name:

☐ Secretary/☐ Assistant Secretary

Print Name:

☐ Chair/☐ Vice Chair of the Board of Supervisors

Exhibit A: FY 2025-2026 Adopted Budget

DG FARMS CDD

FY 2026 PROPOSED BUDGET

STATEMENT 1
DG FARMS CDD
FY 2026 PROPOSED BUDGET
GENERAL FUND (O&M)

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 PROPOSED BUDGET	VARIANCE FY 2025-2026
1 REVENUE								
2 GENERAL FUND REVENUES /(1)	\$ 498,346	\$ 614,636	\$ 667,879	\$ 1,034,182	\$ 964,425	\$ 970,877	\$ 964,425	\$ -
3 DEVELOPER FUNDING	-	-	-	-	-	-	-	-
4 LOT CLOSINGS		36,057	54,774	6,530	-	-	-	-
5 INTEREST	-	-	399	-	-	7,023	-	-
6 FUND BALANCE FORWARD	-	-	-	-	147,000	-	-	(147,000)
7 MISCELLANEOUS REVENUE	-	13,789	713	126	-	-	-	-
8 TOTAL REVENUE	498,346	664,483	723,765	1,040,837	1,111,425	977,900	964,425	(147,000)
9 EXPENDITURES								
10 GENERAL ADMINISTRATIVE								
11 SUPERVISORS COMPENSATION	\$ 2,360	\$ 7,576	9,801	9,400	13,000	9,800	13,000	-
12 PAYROLL TAXES	230	415	688	719	995	750	995	-
13 PAYROLL SERVICES	248	400	951	700	765	600	765	-
14 MANAGEMENT CONSULTING SERVICES	29,000	29,000	29,000	29,000	35,000	26,250	35,000	-
16 PLANNING, COORDINATING & CONTRACT SERVICES	36,000	36,000	36,000	36,000	-	-	-	-
17 ADMINISTRATIVE SERVICES	6,000	6,036	6,000	6,000	6,000	4,500	6,000	-
18 BANK FEES	290	-	15	46	180	31	180	-
19 MISCELLANEOUS	5,594	131	-	496	500	171	500	-
20 AUDITING SERVICES	3,100	3,814	3,900	4,100	3,600	-	3,600	-
21 TRAVEL PER DIEM	35	7	226	163	-	-	-	-
22 INSURANCE	19,712	20,677	27,387	40,765	42,660	38,779	49,000	6,340
23 REGULATORY AND PERMIT FEES	175	175	175	175	175	175	175	-
24 ROOM RENTAL	-	142	1,821	1,313	2,400	500	2,400	-
25 LEGAL ADVERTISEMENTS	2,997	1,826	499	422	2,000	59	1,000	(1,000)
26 ENGINEERING SERVICES	4,700	15,858	14,418	21,449	15,000	14,973	15,000	-
27 LEGAL SERVICES	13,079	18,809	19,682	11,509	15,000	7,708	15,000	-
28 MASS MAILING	-	1,726	2,466	156	2,200	-	2,200	-
29 WEBSITE HOSTING	2,015	2,015	2,015	2,015	2,015	1,890	2,015	-
30 TOTAL GENERAL ADMINISTRATIVE	\$ 125,535	\$ 144,608	155,045	\$ 164,430	\$ 141,490	\$ 106,186	146,830	5,340
31								
32 DEBT ADMINISTRATION:								
33 DISSEMINATION AGENT	6,000	5,000	5,000	6,000	6,000	6,000	6,000	-
34 TRUSTEE FEES	8,517	14,748	12,871	14,033	13,097	11,031	13,097	-
35 TRUST FUND ACCOUNTING	3,600	3,600	3,600	3,600	3,600	2,700	3,600	-
36 ARBITRAGE	650	650	950	1,425	475	1,425	1,425	950
37 DEBT SERVICE ADMIN - OTHER		6,000	-	-		-	-	-
38 TOTAL DEBT ADMINISTRATION:	18,767	29,998	22,421	25,058	23,172	21,156	24,122	950
39								
40 FIELD & PHYSICAL ENVIRONMENT								
41 COMPREHENSIVE FIELD TECH SERVICES	17,271	17,033	15,000	15,000	15,000	11,250	15,000	-
42 STREETPOLE LIGHTING	83,118	86,980	94,978	124,712	145,000	97,595	145,000	-
43 ELECTRICITY (IRRIGATION & POND PUMPS)	12,231	16,681	26,089	23,662	25,920	17,841	25,920	-
44 WATER	2,712	3,427	2,873	12,250	10,800	15,212	12,500	1,700
45 LANDSCAPING MAINTENANCE	148,928	200,022	216,400	176,802	202,632	144,935	202,632	-

STATEMENT 1
DG FARMS CDD
FY 2026 PROPOSED BUDGET
GENERAL FUND (O&M)

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 PROPOSED BUDGET	VARIANCE FY 2025-2026
46 LANDSCAPE REPLENISHMENT	13,147	13,289	15,282	6,473	10,000	4,242	10,000	-
47 IRRIGATION MAINTENANCE	11,357	18,747	6,894	6,797	12,000	5,379	8,000	(4,000)
48 POND & LAKE MAINTENANCE	15,602	17,486	14,759	15,752	16,752	11,814	16,752	-
49 SOLID WASTE DISPOSAL	3,195	2,005	995	2,000	2,800	1,800	2,800	-
50 NPDES & STORMDRAIN INSPECT/REP		410	-	-		-		-
51 WILDLIFE REMOVAL	142	-	-	-	3,400	-	-	(3,400)
52 FOUNTAIN MAINTENANCE & REPAIR	2,657	1,308	3,840	1,804	1,700	844	1,700	-
53 GATE MAINTENANCE & REPAIR	1,949	22,559	24,890	17,337	5,000	42,296	5,000	-
54 PET WASTE REMOVAL	3,368	4,144	5,108	4,590	5,308	1,747	5,308	-
55 HOLIDAY LIGHTING	5,000	5,850	7,000	967	5,500	-	5,500	-
56 GATE CLICKERS & TRANSMITTERS	3,350	700	6,400	-	3,000	-	3,000	-
57 MISCELLANEOUS	8,792	3,000	23,053	4,343	15,500	38,697	15,500	-
58 TOTAL FIELD & PHYSICAL ENVIRONMENT	332,819	413,641	463,559	412,489	480,312	393,652	474,612	(5,700)
59								
60 AMENITY CENTER OPERATIONS								
61 POOL & WATER FEATURE SERVICE CONTRACT	11,175	13,725	13,475	13,144	15,000	5,725	15,000	-
62 POOL MAINTENANCE & REPAIR	2,456	1,110	12,425	58	10,000	16,192	10,000	-
63 POOL PERMIT	325	275	275	275	275	275	275	-
64 AMENITY MANAGEMENT	2,816	4,667	7,000	7,012	7,020	5,265	7,080	60
65 AMENITY CENTER STAFF							20,000	
66 AMENITY CENTER CLEANING & MAINTENANCE	7,725	7,010	6,475	6,500	7,800	5,850	8,400	600
67 AMENITY CENTER INTERNET	2,100	3,238	3,915	2,555	2,400	1,944	3,000	600
68 AMENITY CENTER ELECTRICITY	7,218	3,088	-	-	-	-	-	-
69 AMENITY CENTER WATER	6,814	9,505	10,589	8,088	9,300	-	9,300	-
70 AMENITY CENTER PEST CONTROL	360	-	2,360	3,540	3,500	3,869	4,200	700
71 POWER WASH AMENITY	2,250	3,250	5,000	5,000	3,000	-	3,600	600
72 LANDSCAPE REPLACEMENT - INFILL	-	-	-	-	5,000	-	5,000	-
73 MISCELLANEOUS AMENITY CENTER REPAIRS & MAIN.	-	9,423	800	2,825	10,000	15,859	10,000	-
74 AMENITY CENTER FURNITURE REPAIR & REPLACEMENT	16,122	-	-	-	-	-	-	-
75 SECURITY SERVICES	637	1,480	-	2,400	10,000	3,450	43,000	33,000
76 SECURITY MONITORING	-	1,898	-	-	3,620	5,745	4,900	1,280
77 CONTINGENCY - POOL PROJECT	-	1,250	35,368	35,543	304,537	129,295	100,107	(204,430)
78 INCREASE IN OPERATING RESERVES	-	-	-	65,000	75,000	75,000	75,000	-
79 TOTAL AMENITY CENTER OPERATIONS	59,998	59,919	97,682	151,938	466,452	268,469	318,862	(167,590)
80								
84 TOTAL EXPENDITURES	537,119	645,111	738,707	753,916	1,111,426	789,463	964,425	
85								
86 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(38,773)	19,371	(14,942)	286,922	-	188,437	-	-
87 FUND BALANCE - BEGINNING	36,339	(2,433)	16,938	1,996	353,918	353,918	428,918	
88 FUND BALANCE ASSIGNED FOR OPERATING RESERVE			65,000		75,000	75,000	75,000	
89 FUND BALANCE - ENDING	(2,433)	16,938	1,996.36	353,918	428,918	617,355	503,918	

STATEMENT 2
DG FARMS CDD
FY 2026 BUDGET GENERAL FUND (O&M) ASSESSMENT ALLOCATION

1. ERU Assignment, Ranking and Calculation

Lot Width	Planned Lots	ERU	Total ERU	% ERU
40'	263	0.90	236.70	36.31%
50'	282	1.00	282.00	43.26%
60'	69	1.20	82.80	12.70%
70'	36	1.40	50.40	7.73%
Total	650		651.90	100.00%

2. O&M Assessment Requirement ("AR")

AR = Total Expenditures - NET ⁽¹⁾ :	964,425
Total ERU:	651.90
Total AR - NET / ERU:	\$1,479.41
Total AR / ERU - gross:	\$1,573.84

3. Proposed FY 2026 - Allocation of AR (Difference Due to Rounding) & O&M Assmt.(2)

Lot Width	Lots	ERU	NET Assmt/Lot	Total Assmt, Net	GROSS Assmt/Lot	Total GROSS Assmt.
40'	263	0.90	\$1,331.47	\$350,175.56	\$1,416.45	\$372,526.35
50'	282	1.00	\$1,479.41	\$417,192.68	\$1,573.84	\$443,822.88
60'	69	1.20	\$1,775.29	\$122,494.87	\$1,888.60	\$130,313.40
70'	36	1.40	\$2,071.17	\$74,562.10	\$2,203.37	\$79,321.32
Total	650			\$964,425.20		\$1,025,983.95

4. FY 2025 Adopted - Allocation of AR (Difference Due to Rounding) & O&M Assmt.

Lot Width	Lots	ERU	NET Assmt/Lot	Total Assmt, Net	GROSS Assmt/Lot	Total GROSS Assmt.
40'	263	0.90	\$1,331.47	\$350,175.56	\$1,416.45	\$372,526.35
50'	282	1.00	\$1,479.41	\$417,192.68	\$1,573.84	\$443,822.88
60'	69	1.20	\$1,775.29	\$122,494.87	\$1,888.60	\$130,313.40
70'	36	1.40	\$2,071.17	\$74,562.10	\$2,203.37	\$79,321.32
Total	650			\$964,425.20		\$1,025,983.95

5. Difference per Lot between Adopted FY 2025 and Proposed FY 2026

Lot Width	Lots	ERU	NET Assmt/Lot	Total Assmt, Net	GROSS Assmt/Lot	Total GROSS Assmt.	NET Monthly Change /Lot
40'	263	0.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50'	282	1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60'	69	1.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
70'	36	1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	650			\$0.00		\$0.00	

**STATEMENT 3
DG FARMS CDD
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	SERVICE PROVIDER (VENDOR)	GL ACCOUNT	COMMENT SCOPE OF SERVICE	ANNUAL AMOUNT
ADMINISTRATIVE SERVICES				
SUPERVISORS COMPENSATION	BOARD OF SUPERVISORS	1511001	Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year assumes - 5 Board Members per Meeting , 13 Meetings Considered	\$13,000.00
PAYROLL TAXES	N/A	1511115	Amount is for employer taxes related to the payroll calculated at 7.65% of BOS Payroll	\$994.50
PAYROLL SERVICES	INNOVATIVE	1511116	Amount is assessed at \$55 Per Payroll Plus Year End Processing of \$50 for the processing of payroll related to Supervisor compensation	\$765.00
MANAGEMENT CONSULTING SERVICES	Kai	1513005	The District receives Management & Accounting services as part of the agreement	\$35,000.00
ADMINISTRATIVE SERVICES	Kai	1513020	Pursuant to District Management Contract for services related to administration functions of the District such as agenda processing, public records request, etc.	\$6,000.00
BANK FEES	BANK UNITED	1513025	Fees associated with maintaining the District's bank accounts and the ordering of checks	\$180.00
MISCELLANEOUS	NOT APPLICABLE	1513030	Miscellaneous as needed for General Administrative expenditures that are not appropriated in any other line items	\$500.00
AUDITING SERVICES	DMHB CPA	1513035	Florida Statute mandates an audit of its financial records to be performed on an annual basis by an independent Certified Public Accounting firm.	\$3,600.00
INSURANCE	EGIS INSURANCE	1513100	The Districts General Liability , Public Officials and Property insurance is with EGIS Insurance and Risk Advisors. They specialize in providing insurance coverage to governmental agencies. The budgeted amount is based on estimates received from EGIS.	\$49,000.00
REGULATORY AND PERMIT FEES	DEO	1513050	The District is required to pay an annual fee of \$175 to the Department of Community Affairs.	\$175.00
ROOM RENTAL	Holiday Inn	1513054	District meeting conference room rental for the hosting of the meetings	\$2,400.00
LEGAL ADVERTISEMENTS	TIMES PUBLISHING	1513055	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation	\$1,000.00
ENGINEERING SERVICES	STANTEC CONSULTING	1513060	The District Engineer provides general engineering services to the District; i.e. attendance and preparation for monthly board meetings, review of contractor plans and invoices, and other specifically requested assignments.	\$15,000.00
LEGAL SERVICES	STRALEY ROBIN	1513065	The District's attorney provides 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 as directed or requested by the Board of Supervisor and the District Manager	\$15,000.00
MASS MAILING		1513071	As needed to mail correspondence to the residents	\$2,200.00
WEBSITE HOSTING	Campus Suite	1513075	The District is mandated to post on the internet the approved and adopted budgets as well as agendas and other items in accordance with State requirements. Campus Suite - \$1,515 includes website compliance and remediation of 750 documents as well as \$500 for District Manager upload and oversight	\$2,015.00
DEBT ADMINISTRATION:				
DISSEMINATION AGENT	Disclosure Services, LLC	1513125	The District is required by the Securities & Exchange Commission to comply with Rule 15c2-12(b)-(5) which relates to additional reporting requirements for bond issues. The budgeted amount is based on standard fees charged for this service.	\$6,000.00
TRUSTEE FEES	US Bank	1513130	The District deposits amounts related to a Bond Series with a Trustee stipulated in the trust indenture. Amount is estimate based on trustee remittance for Series 2014, Series 2016 and Series 2020	\$13,097.00
TRUST FUND ACCOUNTING	Kai	1513140	Reconcile trust accounts on a monthly basis for issued bonds and respond to associated compliance requirements, approximates \$300 Monthly	\$3,600.00
ARBITRAGE	Arbitrage Rebate Counselors	1513150	The District receives services from an independent specialist to calculate the District's Arbitrage Rebate Liability on respective bond issuances. Confirmed with LLS for arbitrage related to the Bonds	\$1,425.00
FIELD & PHYSICAL ENVIRONMENT				
COMPREHENSIVE FIELD TECH SERVICES	Kai	1530000	Directs day to day operations and oversees field services technician. Schedule vendors and inspect their work, interact with new homeowners, coordinate general security, manage of RFP for ongoing maintenance, prepare written monthly reports to the Board, including travel for field technician.	\$15,000.00
STREETPOLE LIGHTING	TECO & GIG	1530010	The District contracts for streetlight service: Phase 2 has 26 fixtures at an average monthly cost of \$1,200. Phase 1B has 58 fixtures at a monthly cost of \$2,700. Phase 3 has 21 fixtures with a monthly cost of \$900. Phase 6A 17 fixtures with a monthly cost of \$775, Phase 1A has 30 fixtures at a monthly cost of \$1,275 and US Hwy 101 has 15 fixtures at a cost of \$650 per month. Gig Fiber has installed solar lighting in the District at a cost of \$200 per month for 4 lights. An additional 40 streetlights are anticipated to be coming online with associated deposits. Deposit total is \$4,000 with additional 40 streetlights at \$2,050 monthly	\$145,000.00
ELECTRICITY (IRRIGATION & POND PUMPS)	TECO	1530015	The District utilizes Electric to maintain irrigation system & pond pumps. Meters are located at 16510 & 16568 Emerald Blossom and 5009 Bella Armonia & 16414 Little Garden and 16550 Emerald Blossom (5 bills). Amounts reflect average usage of \$2,160	\$25,920.00
WATER	BOCC	1530020	The District utilizes reclaimed and potable for irrigation and common area usage . Amount depicted reflects average amount based on usage	\$12,500.00
LANDSCAPING MAINTENANCE	Brightview	1530030	Includes Core Maintenance Services of mowing, detailing, fertilization & pest control, annual replacements, tree trimming, and irrigation inspections. Annual cost for service is \$165,828. Mulch install is \$10,500. Additional services were added in November 2021 . First addendum is for annual changeouts for \$1,764 annually. 2nd addendum is for phase 7 at \$16,560 annually. Phase 8 pond is at \$665 monthly	\$202,632.00

**STATEMENT 3
DG FARMS CDD
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	SERVICE PROVIDER (VENDOR)	GL ACCOUNT	COMMENT SCOPE OF SERVICE	ANNUAL AMOUNT
LANDSCAPE REPLENISHMENT	Brightview	1530035	Amounts appropriated for replenishment of landscape needs	\$10,000.00
IRRIGATION MAINTENANCE	Brightview	1530040	As needed repairs and maintenance of the landscape irrigations system. Amount is estimated for the repairs and maintenance based on historical averages	\$8,000.00
POND & LAKE MAINTENANCE	Florida Lake & Pond	1530050	Pond maintenance for 19 waterways at 29.17 acres with a minimum of 24 inspections at a monthly burden of \$1,450 monthly. Amount includes an additional \$1,000 for miscellaneous pond maintenance	\$16,752.00
SOLID WASTE DISPOSAL	H2	1530055	The District contracts with H2 Pool service for debris and waste removal at the clubhouse. Included an additional \$400 for extra pickups	\$2,800.00
GATE MAINTENANCE & REPAIRS	VARIOUS	1530095	Estimated as needed, inclusive of Door King expenditures for energizing remote access, for 2 gates \$55/mo per gate, \$145/mo Contact One service and \$1,940 repairs	\$5,000.00
FOUNTAIN MAINTENANCE & REPAIRS	Florida Fountains & Equipment, LLC	1530085	The District contracts for Fountain repair and maintenance as an amount of \$175/qtr inspections. The budget also considers an additional \$1,000 for the actual repairs for year	\$1,700.00
PET WASTE REMOVAL	POOP 911	1530096	Removal of waste and bags placed in 11 waste stations. Clean stations as needed (removing bird droppings, spray disinfectant on or in station). Includes 3000 bags annually for a price of \$300	\$5,308.00
HOLIDAY LIGHTS		1530100	Seasonal lights	\$5,500.00
GATE CLICKERS		1530120	The District provides for clickers - access - for all new residents The budget considers approximately 100 clickers/50 homes (\$30 each)	\$3,000.00
MISCELLANEOUS		1530125	Estimated as needed, inclusive of amounts for any electrical repairs. Also includes quarterly maintenance inspections of electrical/plumbing/general at \$150 per quarter.	\$15,500.00
AMENITY CENTER OPERATIONS				
POOL SERVICE CONTRACT	H2 POOL SERVICES	1540000	H2 Pools - Service pool and water feature monthly. March thru November is 4 day cleaning and 5 day chemicals. December thru February is 4 day cleaning and 4 day chemical	\$15,000.00
POOL MAINTENANCE & REPAIR		1540005	An additional \$10,000 is estimated for additional pool repairs	\$10,000.00
POOL PERMIT	STATE OF FLORIDA	1540010	Annual Charge	\$275.00
AMENITY MANAGEMENT	Kai	1540013	Track & handle facility access keys, coordination of janitorial services, track & coordinate facility rental activities, and implement general operation rules for the amenity at a rate of \$590 per month.	\$7,080.00
AMENITY CENTER STAFF		NEW LINE	This covers the pay and related costs for staff who manage and maintain the District's amenity center. They help keep the facilities clean, safe, and welcoming for residents and guests.	\$20,000.00
AMENITY CENTER CLEANING & MAINTENANCE	H2 CLEANING SERVICES	1540016	Amenity Cleaning . March thru November is 5 day cleaning & December thru February is 4 day cleaning at a rate of \$700 per month	\$8,400.00
AMENITY CENTER INTERNET	BRIGHTHOUSE	1540020	Brighthouse estimated at \$200 per month	\$3,000.00
AMENITY CENTER WATER	HILLSBOROUGH COUNTY	1540030	Estimated based on usage approximates \$775	\$9,300.00
AMENITY CENTER PEST CONTROL	2600	1540035	Annual ant treatment plus an additional \$75 per mo for additional routine service	\$4,200.00
POWER WASH AMENITY	H2 CLEANING SERVICES	1540038	Power wash 1x monthly	\$3,600.00
LANDSCAPE REPLACEMENT - INFILL	ALL AMERICAN LAWN & TREE	1540048	Consideration for amenity center infill	\$5,000.00
MISC. AMENITY CENTER REPAIRS & MAINTENANCE		1540050	Key pad maintenance, painting, plumbing, electric, misc.	\$10,000.00
SECURITY SERVICES		1540059	The District contracts for additional security services as needed	\$43,000.00
SECURITY MONITORING	DKS	1540058	The District has contracted with Door King to provide monthly monitoring at \$1,620 annually . Am additional \$2,000 was added for any repairs that may be necessary	\$4,900.00
CONTINGENCY - POOL PROJECT		1540070	Amenity Center and project enhancements for pool .	\$100,106.70
INCREASE IN OPERATING RESERVES		1540081	This is for an increase in operating reserves	\$75,000.00
TOTAL EXPENDITURES				\$964,425.20

**STATEMENT 4
DG FARMS CDD
DEBT SERVICE REQUIREMENTS**

	SERIES 2025	SERIES 2016	SERIES 2020	TOTAL FY 2026 BUDGET
REVENUE				
SPECIAL ASSESSMENTS - ON ROLL (GROSS)	\$187,778.72	\$265,664.89	\$186,535.90	\$639,979.52
SPECIAL ASSESSMENTS - OFF ROLL (NET)	-			-
LESS: EARLY PAYMENT DISCOUNT	(7,511.15)	(10,626.60)	(7,461.44)	(25,599.18)
TOTAL REVENUE	180,267.57	255,038.30	179,074.47	1,416.45
EXPENDITURES				
COUNTY - ASSESSMENT COLLECTION FEES	3,755.57	5,313.30	3,730.72	12,799.59
INTEREST EXPENSE				
05/01/26	49,874.00	86,537.50	54,112.50	190,524.00
11/01/26	48,158.00	84,381.25	53,056.25	185,595.50
PRINCIPAL RETIREMENT				
05/01/26	78,000.00	75,000.00	65,000.00	218,000.00
TOTAL EXPENDITURES	179,787.57	251,232.05	175,899.47	606,919.09
EXCESS OF REVENUE OVER (UNDER) EXPEND.	\$480.00	\$3,806.25	\$3,175.00	\$7,461.25

Table 1. Allocation of Maximum Annual Debt Service (MADS, gross) to Series 2014A-1 Lots, per SAMR

LOT WIDTH	LOTS	ERU	TOTAL ASSMTS	ASSMT/LOT
45'	50	0.90	\$37,050.00	\$741.00
50'	50	1.00	\$41,150.00	\$823.00
50' Paid Off	0	0.00	\$0.00	\$0.00
60'	69	1.20	\$68,103.00	\$987.00
70'	36	1.40	\$41,472.00	\$1,152.00
TOTAL	205		\$187,775.00	

Table 2. Allocation of Maximum Annual Debt Service (MADS, gross) to Series 2016 Lots

LOT WIDTH	LOTS	ERU	TOTAL ASSMTS	ASSMT/LOT
40'-45'	154	0.90	\$162,390.64	\$1,054.48
50'	90	1.00	\$105,448.47	\$1,171.65
TOTAL	244		\$267,839.11	

Table 3. Allocation of Maximum Annual Debt Service (MADS, gross) to Series 2020 Lots, per SAMR

Lot Width	Lots	ERU	TOTAL ASSMTS	ASSMT/LOT before Partial Paydown	ASSMT/LOT after Partial Paydown
40'	59	0.80	\$77,508.45	\$1,313.70	\$1,063.83
50'	95	1.00	\$156,002.18	\$1,642.13	\$1,329.79
TOTAL	154		\$233,510.64		

STATEMENT 5
DG FARMS CDD
\$2,267,000 CAPITAL IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2025
AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
11/1/25			44,332	44,332	-	2,267,000
5/1/26	78,000	4.40%	49,874	127,874		2,189,000
11/1/26			48,158	48,158	176,032	2,189,000
5/1/27	82,000	4.40%	48,158	130,158		2,107,000
11/1/27			46,354	46,354	176,512	2,107,000
5/1/28	85,000	4.40%	46,354	131,354		2,022,000
11/1/28			44,484	44,484	175,838	2,022,000
5/1/29	89,000	4.40%	44,484	133,484		1,933,000
11/1/29			42,526	42,526	176,010	1,933,000
5/1/30	93,000	4.40%	42,526	135,526		1,840,000
11/1/30			40,480	40,480	176,006	1,840,000
5/1/31	97,000	4.40%	40,480	137,480		1,743,000
11/1/31			38,346	38,346	175,826	1,743,000
5/1/32	102,000	4.40%	38,346	140,346		1,641,000
11/1/32			36,102	36,102	176,448	1,641,000
5/1/33	106,000	4.40%	36,102	142,102		1,535,000
11/1/33			33,770	33,770	175,872	1,535,000
5/1/34	111,000	4.40%	33,770	144,770		1,424,000
11/1/34			31,328	31,328	176,098	1,424,000
5/1/35	116,000	4.40%	31,328	147,328		1,308,000
11/1/35			28,776	28,776	176,104	1,308,000
5/1/36	121,000	4.40%	28,776	149,776		1,187,000
11/1/36			26,114	26,114	175,890	1,187,000
5/1/37	127,000	4.40%	26,114	153,114		1,060,000
11/1/37			23,320	23,320	176,434	1,060,000
5/1/38	132,000	4.40%	23,320	155,320		928,000
11/1/38			20,416	20,416	175,736	928,000
5/1/39	138,000	4.40%	20,416	158,416		790,000
11/1/39			17,380	17,380	175,796	790,000
5/1/40	144,000	4.40%	17,380	161,380		646,000
11/1/40			14,212	14,212	175,592	646,000
5/1/41	151,000	4.40%	14,212	165,212		495,000
11/1/41			10,890	10,890	176,102	495,000
5/1/42	158,000	4.40%	10,890	168,890		337,000
11/1/42			7,414	7,414	176,304	337,000
5/1/43	165,000	4.40%	7,414	172,414		172,000
11/1/43			3,784	3,784	176,198	172,000
5/1/44	172,000	4.40%	3,784	175,784		-
Total	\$ 2,267,000				\$ 3,168,798	

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

Max annual ds: 176,512

STATEMENT 6
DG FARMS CDD
\$3,415,000 CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2016A
DEBT SERVICE REQUIREMENT

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
						3,150,000
5/1/24	70,000	5.75%	90,563	160,563		3,080,000
11/1/24	-	5.75%	88,550	88,550	249,113	3,080,000
5/1/25	70,000	5.75%	88,550	158,550		3,010,000
11/1/25	-	5.75%	86,538	86,538	245,088	3,010,000
5/1/26	75,000	5.75%	86,538	161,538		2,935,000
11/1/26	-	5.75%	84,381	84,381	245,919	2,935,000
5/1/27	80,000	5.75%	84,381	164,381		2,855,000
11/1/27	-	5.75%	82,081	82,081	246,463	2,855,000
5/1/28	85,000	5.75%	82,081	167,081		2,770,000
11/1/28	-	5.75%	79,638	79,638	246,719	2,770,000
5/1/29	90,000	5.75%	79,638	169,638		2,680,000
11/1/29	-	5.75%	77,050	77,050	246,688	2,680,000
5/1/30	95,000	5.75%	77,050	172,050		2,585,000
11/1/30	-	5.75%	74,319	74,319	246,369	2,585,000
5/1/31	100,000	5.75%	74,319	174,319		2,485,000
11/1/31	-	5.75%	71,444	71,444	245,763	2,485,000
5/1/32	110,000	5.75%	71,444	181,444		2,375,000
11/1/32	-	5.75%	68,281	68,281	249,725	2,375,000
5/1/33	115,000	5.75%	68,281	183,281		2,260,000
11/1/33	-	5.75%	64,975	64,975	248,256	2,260,000
5/1/34	120,000	5.75%	64,975	184,975		2,140,000
11/1/34	-	5.75%	61,525	61,525	246,500	2,140,000
5/1/35	130,000	5.75%	61,525	191,525		2,010,000
11/1/35	-	5.75%	57,788	57,788	249,313	2,010,000
5/1/36	135,000	5.75%	57,788	192,788		1,875,000
11/1/36	-	5.75%	53,906	53,906	246,694	1,875,000
5/1/37	145,000	5.75%	53,906	198,906		1,730,000
11/1/37	-	5.75%	49,738	49,738	248,644	1,730,000
5/1/38	150,000	5.75%	49,738	199,738		1,580,000
11/1/38	-	5.75%	45,425	45,425	245,163	1,580,000
5/1/39	160,000	5.75%	45,425	205,425		1,420,000
11/1/39	-	5.75%	40,825	40,825	246,250	1,420,000
5/1/40	170,000	5.75%	40,825	210,825		1,250,000
11/1/40	-	5.75%	35,938	35,938	246,763	1,250,000
5/1/41	180,000	5.75%	35,938	215,938		1,070,000
11/1/41	-	5.75%	30,763	30,763	246,700	1,070,000
5/1/42	190,000	5.75%	30,763	220,763		880,000
11/1/42	-	5.75%	25,300	25,300	246,063	880,000
5/1/43	200,000	5.75%	25,300	225,300		680,000
11/1/43	-	5.75%	19,550	19,550	244,850	680,000
5/1/44	215,000	5.75%	19,550	234,550		465,000
11/1/44	-	5.75%	13,369	13,369	247,919	465,000
5/1/45	225,000	5.75%	13,369	238,369		240,000
11/1/45	-	5.75%	6,900	6,900	245,269	240,000
5/1/46	240,000	5.75%	6,900	246,900		-
Total	\$ 3,150,000				\$ 5,430,225	

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

Max annual ds: 249,725

STATEMENT 6
DG FARMS CDD
\$3,855 CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2020
DEBT SERVICE REQUIREMENT

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
11/1/24	-	2.75%	55,006	55,006	55,006	2,895,000
5/1/25	65,000	2.75%	55,006	120,006		2,830,000
11/1/25	-	2.75%	54,113	54,113	174,119	2,830,000
5/1/26	65,000	2.75%	54,113	119,113		2,765,000
11/1/26	-	2.75%	53,056	53,056	172,169	2,765,000
5/1/27	70,000	2.75%	53,056	123,056		2,695,000
11/1/27	-	3.25%	51,919	51,919	174,975	2,695,000
5/1/28	70,000	3.25%	51,919	121,919		2,625,000
11/1/28	-	3.25%	50,781	50,781	172,700	2,625,000
5/1/29	75,000	3.25%	50,781	125,781		2,550,000
11/1/29	-	3.25%	49,563	49,563	175,344	2,550,000
5/1/30	75,000	3.25%	49,563	124,563		2,475,000
11/1/30	-	3.25%	48,344	48,344	172,906	2,475,000
5/1/31	80,000	3.25%	48,344	128,344		2,395,000
11/1/31	-	3.25%	46,844	46,844	175,188	2,395,000
5/1/32	80,000	3.25%	46,844	126,844		2,315,000
11/1/32	-	3.75%	45,344	45,344	172,188	2,315,000
5/1/33	85,000	3.75%	45,344	130,344		2,230,000
11/1/33	-	3.75%	43,750	43,750	174,094	2,230,000
5/1/34	85,000	3.75%	43,750	128,750		2,145,000
11/1/34	-	3.75%	42,156	42,156	170,906	2,145,000
5/1/35	90,000	3.75%	42,156	132,156		2,055,000
11/1/35	-	3.75%	40,469	40,469	172,625	2,055,000
5/1/36	95,000	3.75%	40,469	135,469		1,960,000
11/1/36	-	3.75%	38,688	38,688	174,156	1,960,000
5/1/37	95,000	3.75%	38,688	133,688		1,865,000
11/1/37	-	3.75%	36,906	36,906	170,594	1,865,000
5/1/38	100,000	3.75%	36,906	136,906		1,765,000
11/1/38	-	3.75%	35,031	35,031	171,938	1,765,000
5/1/39	105,000	3.75%	35,031	140,031		1,660,000
11/1/39	-	3.75%	33,063	33,063	173,094	1,660,000
5/1/40	110,000	3.75%	33,063	143,063		1,550,000
11/1/40	-	3.75%	31,000	31,000	174,063	1,550,000
5/1/41	115,000	3.75%	31,000	146,000		1,435,000
11/1/41	-	3.75%	28,700	28,700	174,700	1,435,000
5/1/42	120,000	3.75%	28,700	148,700		1,315,000
11/1/42	-	4.00%	26,300	26,300	175,000	1,315,000
5/1/43	125,000	4.00%	26,300	151,300		1,190,000
11/1/43	-	4.00%	23,800	23,800	175,100	1,190,000
5/1/44	130,000	4.00%	23,800	153,800		1,060,000
11/1/44	-	4.00%	21,200	21,200	175,000	1,060,000
5/1/45	135,000	4.00%	21,200	156,200		925,000
11/1/45	-	4.00%	18,500	18,500	174,700	925,000
5/1/46	140,000	4.00%	18,500	158,500		785,000
11/1/46	-	4.00%	15,700	15,700	174,200	785,000
5/1/47	145,000	4.00%	15,700	160,700		640,000
11/1/47	-	4.00%	12,800	12,800	173,500	640,000
5/1/48	150,000	4.00%	12,800	162,800		490,000
11/1/48	-	4.00%	9,800	9,800	172,600	490,000
5/1/49	155,000	4.00%	9,800	164,800		335,000
11/1/49	-	4.00%	6,700	6,700	171,500	335,000
5/1/50	165,000	4.00%	6,700	171,700		170,000
11/1/50	-	4.00%	3,400	3,400	175,100	170,000
5/1/51	170,000	4.00%	3,400	173,400		-
Total	\$ 2,895,000				\$ 4,567,463	

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

Max annual ds: 175,344

**STATEMENT 7
DG FARMS CDD
FY 2026 TOTAL ASSESSMENT ALLOCATION**

Table 1 - Proposed FY 2026 Allocation of Assessments (as if all On-Roll)

ASSESSMENT AREA 1 - PHASES 1A,1B,2AB,3AB,4A

Approx Lot Width	Lot Count	Assigned ERU	O&M, Gross	DS S2025, Gross*	Total FY 2026	Total FY 2025	Difference**
40'	50	0.90	1,416.45	741.00	2,157.45	2,296.05	-138.60
50'	50	1.00	1,573.84	823.00	2,396.84	2,551.17	-154.33
50' O&M only	47	1.00	1,573.84	0.00	1,573.84	1,573.84	0.00
60'	69	1.20	1,888.60	987.00	2,875.60	3,061.40	-185.80
70'	36	1.40	2,203.37	1,152.00	3,355.37	3,571.63	-216.26

252

ASSESSMENT AREA 2 - PHASES 4B,5AB,6AB,7A

Approx Lot Width	Lot Count	Assigned ERU	O&M, Gross	DS S2016, Gross*	Total FY 2026	Total FY 2025	Difference***
40'-45'	154	0.90	1,416.45	1,054.48	2,470.93	2,470.93	0.00
50'	90	1.00	1,573.84	1,171.65	2,745.49	2,745.49	0.00

244

ASSESSMENT AREA 3 - PHASES 7AB, 8AB

Approx Lot Width	Lot Count	Assigned ERU	O&M, Gross	DS S2020, Gross*	Total FY 2026	Total FY 2025	Difference***
40'	59	0.80	1,416.45	1,063.83	2,480.28	2,480.28	0.00
50'	95	1.00	1,573.84	1,329.79	2,903.63	2,903.63	0.00

154

650

* Debt Service Assessment after the Developer's Partial Paydown principal reduction

** Difference represents change in O&M and DS reduction as Series 2014A-1 has been refinanced into the Series 2025 Bond

** Difference represents a change in the O&M portion only. Series 2016 & 2020 Debt Service remains the same throughout the bonds maturity period

EXHIBIT 4

AGENDA

RESOLUTION 2025-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DG FARMS COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the DG Farms Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

WHEREAS, the District is located in Hillsborough County, Florida (“**County**”);

WHEREAS, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for fiscal year 2025-2026 attached hereto as **Exhibit A (“FY 2025-2026 Budget”)** and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2025-2026 Budget;

WHEREAS, the provision of the activities described in the FY 2025-2026 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector (“**Uniform Method**”) pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser (“**Property Appraiser**”) and County Tax Collector (“**Tax Collector**”) to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel’s portion of the FY 2025-2026 Budget (“**O&M Assessments**”);

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments (“**Debt Assessments**”) in the amounts shown in the FY 2025-2026 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference (“**Assessment Roll**”);

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2025-2026 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2025-2026 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2025-2026 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

- a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- b. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

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

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 11, 2025.

Attested By:

**DG Farms Community
Development District**

Print Name: _____
☐ Secretary/☐ Assistant Secretary

Print Name: _____
☐ Chair/☐ Vice Chair of the Board of Supervisors

Exhibit A: FY 2025-2026 Budget

DG FARMS CDD

FY 2026 PROPOSED BUDGET

STATEMENT 1
DG FARMS CDD
FY 2026 PROPOSED BUDGET
GENERAL FUND (O&M)

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 PROPOSED BUDGET	VARIANCE FY 2025-2026
1 REVENUE								
2 GENERAL FUND REVENUES /(1)	\$ 498,346	\$ 614,636	\$ 667,879	\$ 1,034,182	\$ 964,425	\$ 970,877	\$ 964,425	\$ -
3 DEVELOPER FUNDING	-	-	-	-	-	-	-	-
4 LOT CLOSINGS		36,057	54,774	6,530	-	-	-	-
5 INTEREST	-	-	399	-	-	7,023	-	-
6 FUND BALANCE FORWARD	-	-	-	-	147,000	-	-	(147,000)
7 MISCELLANEOUS REVENUE	-	13,789	713	126	-	-	-	-
8 TOTAL REVENUE	498,346	664,483	723,765	1,040,837	1,111,425	977,900	964,425	(147,000)
9 EXPENDITURES								
10 GENERAL ADMINISTRATIVE								
11 SUPERVISORS COMPENSATION	\$ 2,360	\$ 7,576	9,801	9,400	13,000	9,800	13,000	-
12 PAYROLL TAXES	230	415	688	719	995	750	995	-
13 PAYROLL SERVICES	248	400	951	700	765	600	765	-
14 MANAGEMENT CONSULTING SERVICES	29,000	29,000	29,000	29,000	35,000	26,250	35,000	-
16 PLANNING, COORDINATING & CONTRACT SERVICES	36,000	36,000	36,000	36,000	-	-	-	-
17 ADMINISTRATIVE SERVICES	6,000	6,036	6,000	6,000	6,000	4,500	6,000	-
18 BANK FEES	290	-	15	46	180	31	180	-
19 MISCELLANEOUS	5,594	131	-	496	500	171	500	-
20 AUDITING SERVICES	3,100	3,814	3,900	4,100	3,600	-	3,600	-
21 TRAVEL PER DIEM	35	7	226	163	-	-	-	-
22 INSURANCE	19,712	20,677	27,387	40,765	42,660	38,779	49,000	6,340
23 REGULATORY AND PERMIT FEES	175	175	175	175	175	175	175	-
24 ROOM RENTAL	-	142	1,821	1,313	2,400	500	2,400	-
25 LEGAL ADVERTISEMENTS	2,997	1,826	499	422	2,000	59	1,000	(1,000)
26 ENGINEERING SERVICES	4,700	15,858	14,418	21,449	15,000	14,973	15,000	-
27 LEGAL SERVICES	13,079	18,809	19,682	11,509	15,000	7,708	15,000	-
28 MASS MAILING	-	1,726	2,466	156	2,200	-	2,200	-
29 WEBSITE HOSTING	2,015	2,015	2,015	2,015	2,015	1,890	2,015	-
30 TOTAL GENERAL ADMINISTRATIVE	\$ 125,535	\$ 144,608	155,045	\$ 164,430	\$ 141,490	\$ 106,186	146,830	5,340
31								
32 DEBT ADMINISTRATION:								
33 DISSEMINATION AGENT	6,000	5,000	5,000	6,000	6,000	6,000	6,000	-
34 TRUSTEE FEES	8,517	14,748	12,871	14,033	13,097	11,031	13,097	-
35 TRUST FUND ACCOUNTING	3,600	3,600	3,600	3,600	3,600	2,700	3,600	-
36 ARBITRAGE	650	650	950	1,425	475	1,425	1,425	950
37 DEBT SERVICE ADMIN - OTHER		6,000	-	-		-	-	-
38 TOTAL DEBT ADMINISTRATION:	18,767	29,998	22,421	25,058	23,172	21,156	24,122	950
39								
40 FIELD & PHYSICAL ENVIRONMENT								
41 COMPREHENSIVE FIELD TECH SERVICES	17,271	17,033	15,000	15,000	15,000	11,250	15,000	-
42 STREETPOLE LIGHTING	83,118	86,980	94,978	124,712	145,000	97,595	145,000	-
43 ELECTRICITY (IRRIGATION & POND PUMPS)	12,231	16,681	26,089	23,662	25,920	17,841	25,920	-
44 WATER	2,712	3,427	2,873	12,250	10,800	15,212	12,500	1,700
45 LANDSCAPING MAINTENANCE	148,928	200,022	216,400	176,802	202,632	144,935	202,632	-

STATEMENT 1
DG FARMS CDD
FY 2026 PROPOSED BUDGET
GENERAL FUND (O&M)

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 PROPOSED BUDGET	VARIANCE FY 2025-2026
46 LANDSCAPE REPLENISHMENT	13,147	13,289	15,282	6,473	10,000	4,242	10,000	-
47 IRRIGATION MAINTENANCE	11,357	18,747	6,894	6,797	12,000	5,379	8,000	(4,000)
48 POND & LAKE MAINTENANCE	15,602	17,486	14,759	15,752	16,752	11,814	16,752	-
49 SOLID WASTE DISPOSAL	3,195	2,005	995	2,000	2,800	1,800	2,800	-
50 NPDES & STORMDRAIN INSPECT/REP		410	-	-		-		-
51 WILDLIFE REMOVAL	142	-	-	-	3,400	-	-	(3,400)
52 FOUNTAIN MAINTENANCE & REPAIR	2,657	1,308	3,840	1,804	1,700	844	1,700	-
53 GATE MAINTENANCE & REPAIR	1,949	22,559	24,890	17,337	5,000	42,296	5,000	-
54 PET WASTE REMOVAL	3,368	4,144	5,108	4,590	5,308	1,747	5,308	-
55 HOLIDAY LIGHTING	5,000	5,850	7,000	967	5,500	-	5,500	-
56 GATE CLICKERS & TRANSMITTERS	3,350	700	6,400	-	3,000	-	3,000	-
57 MISCELLANEOUS	8,792	3,000	23,053	4,343	15,500	38,697	15,500	-
58 TOTAL FIELD & PHYSICAL ENVIRONMENT	332,819	413,641	463,559	412,489	480,312	393,652	474,612	(5,700)
59								
60 AMENITY CENTER OPERATIONS								
61 POOL & WATER FEATURE SERVICE CONTRACT	11,175	13,725	13,475	13,144	15,000	5,725	15,000	-
62 POOL MAINTENANCE & REPAIR	2,456	1,110	12,425	58	10,000	16,192	10,000	-
63 POOL PERMIT	325	275	275	275	275	275	275	-
64 AMENITY MANAGEMENT	2,816	4,667	7,000	7,012	7,020	5,265	7,080	60
65 AMENITY CENTER STAFF							20,000	
66 AMENITY CENTER CLEANING & MAINTENANCE	7,725	7,010	6,475	6,500	7,800	5,850	8,400	600
67 AMENITY CENTER INTERNET	2,100	3,238	3,915	2,555	2,400	1,944	3,000	600
68 AMENITY CENTER ELECTRICITY	7,218	3,088	-	-	-	-	-	-
69 AMENITY CENTER WATER	6,814	9,505	10,589	8,088	9,300	-	9,300	-
70 AMENITY CENTER PEST CONTROL	360	-	2,360	3,540	3,500	3,869	4,200	700
71 POWER WASH AMENITY	2,250	3,250	5,000	5,000	3,000	-	3,600	600
72 LANDSCAPE REPLACEMENT - INFILL	-	-	-	-	5,000	-	5,000	-
73 MISCELLANEOUS AMENITY CENTER REPAIRS & MAIN.	-	9,423	800	2,825	10,000	15,859	10,000	-
74 AMENITY CENTER FURNITURE REPAIR & REPLACEMENT	16,122	-	-	-	-	-	-	-
75 SECURITY SERVICES	637	1,480	-	2,400	10,000	3,450	43,000	33,000
76 SECURITY MONITORING	-	1,898	-	-	3,620	5,745	4,900	1,280
77 CONTINGENCY - POOL PROJECT	-	1,250	35,368	35,543	304,537	129,295	100,107	(204,430)
78 INCREASE IN OPERATING RESERVES	-	-	-	65,000	75,000	75,000	75,000	-
79 TOTAL AMENITY CENTER OPERATIONS	59,998	59,919	97,682	151,938	466,452	268,469	318,862	(167,590)
80								
84 TOTAL EXPENDITURES	537,119	645,111	738,707	753,916	1,111,426	789,463	964,425	
85								
86 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(38,773)	19,371	(14,942)	286,922	-	188,437	-	-
87 FUND BALANCE - BEGINNING	36,339	(2,433)	16,938	1,996	353,918	353,918	428,918	
88 FUND BALANCE ASSIGNED FOR OPERATING RESERVE			65,000		75,000	75,000	75,000	
89 FUND BALANCE - ENDING	(2,433)	16,938	1,996.36	353,918	428,918	617,355	503,918	

STATEMENT 2
DG FARMS CDD
FY 2026 BUDGET GENERAL FUND (O&M) ASSESSMENT ALLOCATION

1. ERU Assignment, Ranking and Calculation

Lot Width	Planned Lots	ERU	Total ERU	% ERU
40'	263	0.90	236.70	36.31%
50'	282	1.00	282.00	43.26%
60'	69	1.20	82.80	12.70%
70'	36	1.40	50.40	7.73%
Total	650		651.90	100.00%

2. O&M Assessment Requirement ("AR")

AR = Total Expenditures - NET ⁽¹⁾ :	964,425
Total ERU:	651.90
Total AR - NET / ERU:	\$1,479.41
Total AR / ERU - gross:	\$1,573.84

3. Proposed FY 2026 - Allocation of AR (Difference Due to Rounding) & O&M Assmt.(2)

Lot Width	Lots	ERU	NET Assmt/Lot	Total Assmt, Net	GROSS Assmt/Lot	Total GROSS Assmt.
40'	263	0.90	\$1,331.47	\$350,175.56	\$1,416.45	\$372,526.35
50'	282	1.00	\$1,479.41	\$417,192.68	\$1,573.84	\$443,822.88
60'	69	1.20	\$1,775.29	\$122,494.87	\$1,888.60	\$130,313.40
70'	36	1.40	\$2,071.17	\$74,562.10	\$2,203.37	\$79,321.32
Total	650			\$964,425.20		\$1,025,983.95

4. FY 2025 Adopted - Allocation of AR (Difference Due to Rounding) & O&M Assmt.

Lot Width	Lots	ERU	NET Assmt/Lot	Total Assmt, Net	GROSS Assmt/Lot	Total GROSS Assmt.
40'	263	0.90	\$1,331.47	\$350,175.56	\$1,416.45	\$372,526.35
50'	282	1.00	\$1,479.41	\$417,192.68	\$1,573.84	\$443,822.88
60'	69	1.20	\$1,775.29	\$122,494.87	\$1,888.60	\$130,313.40
70'	36	1.40	\$2,071.17	\$74,562.10	\$2,203.37	\$79,321.32
Total	650			\$964,425.20		\$1,025,983.95

5. Difference per Lot between Adopted FY 2025 and Proposed FY 2026

Lot Width	Lots	ERU	NET Assmt/Lot	Total Assmt, Net	GROSS Assmt/Lot	Total GROSS Assmt.	NET Monthly Change /Lot
40'	263	0.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50'	282	1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60'	69	1.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
70'	36	1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	650			\$0.00		\$0.00	

**STATEMENT 3
DG FARMS CDD
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	SERVICE PROVIDER (VENDOR)	GL ACCOUNT	COMMENT SCOPE OF SERVICE	ANNUAL AMOUNT
ADMINISTRATIVE SERVICES				
SUPERVISORS COMPENSATION	BOARD OF SUPERVISORS	1511001	Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year assumes - 5 Board Members per Meeting , 13 Meetings Considered	\$13,000.00
PAYROLL TAXES	N/A	1511115	Amount is for employer taxes related to the payroll calculated at 7.65% of BOS Payroll	\$994.50
PAYROLL SERVICES	INNOVATIVE	1511116	Amount is assessed at \$55 Per Payroll Plus Year End Processing of \$50 for the processing of payroll related to Supervisor compensation	\$765.00
MANAGEMENT CONSULTING SERVICES	Kai	1513005	The District receives Management & Accounting services as part of the agreement	\$35,000.00
ADMINISTRATIVE SERVICES	Kai	1513020	Pursuant to District Management Contract for services related to administration functions of the District such as agenda processing, public records request, etc.	\$6,000.00
BANK FEES	BANK UNITED	1513025	Fees associated with maintaining the District's bank accounts and the ordering of checks	\$180.00
MISCELLANEOUS	NOT APPLICABLE	1513030	Miscellaneous as needed for General Administrative expenditures that are not appropriated in any other line items	\$500.00
AUDITING SERVICES	DMHB CPA	1513035	Florida Statute mandates an audit of its financial records to be performed on an annual basis by an independent Certified Public Accounting firm.	\$3,600.00
INSURANCE	EGIS INSURANCE	1513100	The Districts General Liability , Public Officials and Property insurance is with EGIS Insurance and Risk Advisors. They specialize in providing insurance coverage to governmental agencies. The budgeted amount is based on estimates received from EGIS.	\$49,000.00
REGULATORY AND PERMIT FEES	DEO	1513050	The District is required to pay an annual fee of \$175 to the Department of Community Affairs.	\$175.00
ROOM RENTAL	Holiday Inn	1513054	District meeting conference room rental for the hosting of the meetings	\$2,400.00
LEGAL ADVERTISEMENTS	TIMES PUBLISHING	1513055	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation	\$1,000.00
ENGINEERING SERVICES	STANTEC CONSULTING	1513060	The District Engineer provides general engineering services to the District; i.e. attendance and preparation for monthly board meetings, review of contractor plans and invoices, and other specifically requested assignments.	\$15,000.00
LEGAL SERVICES	STRALEY ROBIN	1513065	The District's attorney provides 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 as directed or requested by the Board of Supervisor and the District Manager	\$15,000.00
MASS MAILING		1513071	As needed to mail correspondence to the residents	\$2,200.00
WEBSITE HOSTING	Campus Suite	1513075	The District is mandated to post on the internet the approved and adopted budgets as well as agendas and other items in accordance with State requirements. Campus Suite - \$1,515 includes website compliance and remediation of 750 documents as well as \$500 for District Manager upload and oversight	\$2,015.00
DEBT ADMINISTRATION:				
DISSEMINATION AGENT	Disclosure Services, LLC	1513125	The District is required by the Securities & Exchange Commission to comply with Rule 15c2-12(b)-(5) which relates to additional reporting requirements for bond issues. The budgeted amount is based on standard fees charged for this service.	\$6,000.00
TRUSTEE FEES	US Bank	1513130	The District deposits amounts related to a Bond Series with a Trustee stipulated in the trust indenture. Amount is estimate based on trustee remittance for Series 2014, Series 2016 and Series 2020	\$13,097.00
TRUST FUND ACCOUNTING	Kai	1513140	Reconcile trust accounts on a monthly basis for issued bonds and respond to associated compliance requirements, approximates \$300 Monthly	\$3,600.00
ARBITRAGE	Arbitrage Rebate Counselors	1513150	The District receives services from an independent specialist to calculate the District's Arbitrage Rebate Liability on respective bond issuances. Confirmed with LLS for arbitrage related to the Bonds	\$1,425.00
FIELD & PHYSICAL ENVIRONMENT				
COMPREHENSIVE FIELD TECH SERVICES	Kai	1530000	Directs day to day operations and oversees field services technician. Schedule vendors and inspect their work, interact with new homeowners, coordinate general security, manage of RFP for ongoing maintenance, prepare written monthly reports to the Board, including travel for field technician.	\$15,000.00
STREETPOLE LIGHTING	TECO & GIG	1530010	The District contracts for streetlight service: Phase 2 has 26 fixtures at an average monthly cost of \$1,200. Phase 1B has 58 fixtures at a monthly cost of \$2,700. Phase 3 has 21 fixtures with a monthly cost of \$900. Phase 6A 17 fixtures with a monthly cost of \$775, Phase 1A has 30 fixtures at a monthly cost of \$1,275 and US Hwy 101 has 15 fixtures at a cost of \$650 per month. Gig Fiber has installed solar lighting in the District at a cost of \$200 per month for 4 lights. An additional 40 streetlights are anticipated to be coming online with associated deposits. Deposit total is \$4,000 with additional 40 streetlights at \$2,050 monthly	\$145,000.00
ELECTRICITY (IRRIGATION & POND PUMPS)	TECO	1530015	The District utilizes Electric to maintain irrigation system & pond pumps. Meters are located at 16510 & 16568 Emerald Blossom and 5009 Bella Armonia & 16414 Little Garden and 16550 Emerald Blossom (5 bills). Amounts reflect average usage of \$2,160	\$25,920.00
WATER	BOCC	1530020	The District utilizes reclaimed and potable for irrigation and common area usage . Amount depicted reflects average amount based on usage	\$12,500.00
LANDSCAPING MAINTENANCE	Brightview	1530030	Includes Core Maintenance Services of mowing, detailing, fertilization & pest control, annual replacements, tree trimming, and irrigation inspections. Annual cost for service is \$165,828. Mulch install is \$10,500. Additional services were added in November 2021 . First addendum is for annual changeouts for \$1,764 annually. 2nd addendum is for phase 7 at \$16,560 annually. Phase 8 pond is at \$665 monthly	\$202,632.00

**STATEMENT 3
DG FARMS CDD
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	SERVICE PROVIDER (VENDOR)	GL ACCOUNT	COMMENT SCOPE OF SERVICE	ANNUAL AMOUNT
LANDSCAPE REPLENISHMENT	Brightview	1530035	Amounts appropriated for replenishment of landscape needs	\$10,000.00
IRRIGATION MAINTENANCE	Brightview	1530040	As needed repairs and maintenance of the landscape irrigations system. Amount is estimated for the repairs and maintenance based on historical averages	\$8,000.00
POND & LAKE MAINTENANCE	Florida Lake & Pond	1530050	Pond maintenance for 19 waterways at 29.17 acres with a minimum of 24 inspections at a monthly burden of \$1,450 monthly. Amount includes an additional \$1,000 for miscellaneous pond maintenance	\$16,752.00
SOLID WASTE DISPOSAL	H2	1530055	The District contracts with H2 Pool service for debris and waste removal at the clubhouse. Included an additional \$400 for extra pickups	\$2,800.00
GATE MAINTENANCE & REPAIRS	VARIOUS	1530095	Estimated as needed, inclusive of Door King expenditures for energizing remote access, for 2 gates \$55/mo per gate, \$145/mo Contact One service and \$1,940 repairs	\$5,000.00
FOUNTAIN MAINTENANCE & REPAIRS	Florida Fountains & Equipment, LLC	1530085	The District contracts for Fountain repair and maintenance as an amount of \$175/qtr inspections. The budget also considers an additional \$1,000 for the actual repairs for year	\$1,700.00
PET WASTE REMOVAL	POOP 911	1530096	Removal of waste and bags placed in 11 waste stations. Clean stations as needed (removing bird droppings, spray disinfectant on or in station). Includes 3000 bags annually for a price of \$300	\$5,308.00
HOLIDAY LIGHTS		1530100	Seasonal lights	\$5,500.00
GATE CLICKERS		1530120	The District provides for clickers - access - for all new residents The budget considers approximately 100 clickers/50 homes (\$30 each)	\$3,000.00
MISCELLANEOUS		1530125	Estimated as needed, inclusive of amounts for any electrical repairs. Also includes quarterly maintenance inspections of electrical/plumbing/general at \$150 per quarter.	\$15,500.00
AMENITY CENTER OPERATIONS				
POOL SERVICE CONTRACT	H2 POOL SERVICES	1540000	H2 Pools - Service pool and water feature monthly. March thru November is 4 day cleaning and 5 day chemicals. December thru February is 4 day cleaning and 4 day chemical	\$15,000.00
POOL MAINTENANCE & REPAIR		1540005	An additional \$10,000 is estimated for additional pool repairs	\$10,000.00
POOL PERMIT	STATE OF FLORIDA	1540010	Annual Charge	\$275.00
AMENITY MANAGEMENT	Kai	1540013	Track & handle facility access keys, coordination of janitorial services, track & coordinate facility rental activities, and implement general operation rules for the amenity at a rate of \$590 per month.	\$7,080.00
AMENITY CENTER STAFF		NEW LINE	This covers the pay and related costs for staff who manage and maintain the District's amenity center. They help keep the facilities clean, safe, and welcoming for residents and guests.	\$20,000.00
AMENITY CENTER CLEANING & MAINTENANCE	H2 CLEANING SERVICES	1540016	Amenity Cleaning . March thru November is 5 day cleaning & December thru February is 4 day cleaning at a rate of \$700 per month	\$8,400.00
AMENITY CENTER INTERNET	BRIGHTHOUSE	1540020	Brighthouse estimated at \$200 per month	\$3,000.00
AMENITY CENTER WATER	HILLSBOROUGH COUNTY	1540030	Estimated based on usage approximates \$775	\$9,300.00
AMENITY CENTER PEST CONTROL	2600	1540035	Annual ant treatment plus an additional \$75 per mo for additional routine service	\$4,200.00
POWER WASH AMENITY	H2 CLEANING SERVICES	1540038	Power wash 1x monthly	\$3,600.00
LANDSCAPE REPLACEMENT - INFILL	ALL AMERICAN LAWN & TREE	1540048	Consideration for amenity center infill	\$5,000.00
MISC. AMENITY CENTER REPAIRS & MAINTENANCE		1540050	Key pad maintenance, painting, plumbing, electric, misc.	\$10,000.00
SECURITY SERVICES		1540059	The District contracts for additional security services as needed	\$43,000.00
SECURITY MONITORING	DKS	1540058	The District has contracted with Door King to provide monthly monitoring at \$1,620 annually . Am additional \$2,000 was added for any repairs that may be necessary	\$4,900.00
CONTINGENCY - POOL PROJECT		1540070	Amenity Center and project enhancements for pool .	\$100,106.70
INCREASE IN OPERATING RESERVES		1540081	This is for an increase in operating reserves	\$75,000.00
TOTAL EXPENDITURES				\$964,425.20

**STATEMENT 4
DG FARMS CDD
DEBT SERVICE REQUIREMENTS**

	SERIES 2025	SERIES 2016	SERIES 2020	TOTAL FY 2026 BUDGET
REVENUE				
SPECIAL ASSESSMENTS - ON ROLL (GROSS)	\$187,778.72	\$265,664.89	\$186,535.90	\$639,979.52
SPECIAL ASSESSMENTS - OFF ROLL (NET)	-			-
LESS: EARLY PAYMENT DISCOUNT	(7,511.15)	(10,626.60)	(7,461.44)	(25,599.18)
TOTAL REVENUE	180,267.57	255,038.30	179,074.47	1,416.45
EXPENDITURES				
COUNTY - ASSESSMENT COLLECTION FEES	3,755.57	5,313.30	3,730.72	12,799.59
INTEREST EXPENSE				
05/01/26	49,874.00	86,537.50	54,112.50	190,524.00
11/01/26	48,158.00	84,381.25	53,056.25	185,595.50
PRINCIPAL RETIREMENT				
05/01/26	78,000.00	75,000.00	65,000.00	218,000.00
TOTAL EXPENDITURES	179,787.57	251,232.05	175,899.47	606,919.09
EXCESS OF REVENUE OVER (UNDER) EXPEND.	\$480.00	\$3,806.25	\$3,175.00	\$7,461.25

Table 1. Allocation of Maximum Annual Debt Service (MADS, gross) to Series 2014A-1 Lots, per SAMR

LOT WIDTH	LOTS	ERU	TOTAL ASSMTS	ASSMT/LOT
45'	50	0.90	\$37,050.00	\$741.00
50'	50	1.00	\$41,150.00	\$823.00
50' Paid Off	0	0.00	\$0.00	\$0.00
60'	69	1.20	\$68,103.00	\$987.00
70'	36	1.40	\$41,472.00	\$1,152.00
TOTAL	205		\$187,775.00	

Table 2. Allocation of Maximum Annual Debt Service (MADS, gross) to Series 2016 Lots

LOT WIDTH	LOTS	ERU	TOTAL ASSMTS	ASSMT/LOT
40'-45'	154	0.90	\$162,390.64	\$1,054.48
50'	90	1.00	\$105,448.47	\$1,171.65
TOTAL	244		\$267,839.11	

Table 3. Allocation of Maximum Annual Debt Service (MADS, gross) to Series 2020 Lots, per SAMR

Lot Width	Lots	ERU	TOTAL ASSMTS	ASSMT/LOT before Partial Paydown	ASSMT/LOT after Partial Paydown
40'	59	0.80	\$77,508.45	\$1,313.70	\$1,063.83
50'	95	1.00	\$156,002.18	\$1,642.13	\$1,329.79
TOTAL	154		\$233,510.64		

STATEMENT 5
DG FARMS CDD
\$2,267,000 CAPITAL IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2025
AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
11/1/25			44,332	44,332	-	2,267,000
5/1/26	78,000	4.40%	49,874	127,874		2,189,000
11/1/26			48,158	48,158	176,032	2,189,000
5/1/27	82,000	4.40%	48,158	130,158		2,107,000
11/1/27			46,354	46,354	176,512	2,107,000
5/1/28	85,000	4.40%	46,354	131,354		2,022,000
11/1/28			44,484	44,484	175,838	2,022,000
5/1/29	89,000	4.40%	44,484	133,484		1,933,000
11/1/29			42,526	42,526	176,010	1,933,000
5/1/30	93,000	4.40%	42,526	135,526		1,840,000
11/1/30			40,480	40,480	176,006	1,840,000
5/1/31	97,000	4.40%	40,480	137,480		1,743,000
11/1/31			38,346	38,346	175,826	1,743,000
5/1/32	102,000	4.40%	38,346	140,346		1,641,000
11/1/32			36,102	36,102	176,448	1,641,000
5/1/33	106,000	4.40%	36,102	142,102		1,535,000
11/1/33			33,770	33,770	175,872	1,535,000
5/1/34	111,000	4.40%	33,770	144,770		1,424,000
11/1/34			31,328	31,328	176,098	1,424,000
5/1/35	116,000	4.40%	31,328	147,328		1,308,000
11/1/35			28,776	28,776	176,104	1,308,000
5/1/36	121,000	4.40%	28,776	149,776		1,187,000
11/1/36			26,114	26,114	175,890	1,187,000
5/1/37	127,000	4.40%	26,114	153,114		1,060,000
11/1/37			23,320	23,320	176,434	1,060,000
5/1/38	132,000	4.40%	23,320	155,320		928,000
11/1/38			20,416	20,416	175,736	928,000
5/1/39	138,000	4.40%	20,416	158,416		790,000
11/1/39			17,380	17,380	175,796	790,000
5/1/40	144,000	4.40%	17,380	161,380		646,000
11/1/40			14,212	14,212	175,592	646,000
5/1/41	151,000	4.40%	14,212	165,212		495,000
11/1/41			10,890	10,890	176,102	495,000
5/1/42	158,000	4.40%	10,890	168,890		337,000
11/1/42			7,414	7,414	176,304	337,000
5/1/43	165,000	4.40%	7,414	172,414		172,000
11/1/43			3,784	3,784	176,198	172,000
5/1/44	172,000	4.40%	3,784	175,784		-
Total	\$ 2,267,000				\$ 3,168,798	

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

Max annual ds: 176,512

STATEMENT 6
DG FARMS CDD
\$3,415,000 CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2016A
DEBT SERVICE REQUIREMENT

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
						3,150,000
5/1/24	70,000	5.75%	90,563	160,563		3,080,000
11/1/24	-	5.75%	88,550	88,550	249,113	3,080,000
5/1/25	70,000	5.75%	88,550	158,550		3,010,000
11/1/25	-	5.75%	86,538	86,538	245,088	3,010,000
5/1/26	75,000	5.75%	86,538	161,538		2,935,000
11/1/26	-	5.75%	84,381	84,381	245,919	2,935,000
5/1/27	80,000	5.75%	84,381	164,381		2,855,000
11/1/27	-	5.75%	82,081	82,081	246,463	2,855,000
5/1/28	85,000	5.75%	82,081	167,081		2,770,000
11/1/28	-	5.75%	79,638	79,638	246,719	2,770,000
5/1/29	90,000	5.75%	79,638	169,638		2,680,000
11/1/29	-	5.75%	77,050	77,050	246,688	2,680,000
5/1/30	95,000	5.75%	77,050	172,050		2,585,000
11/1/30	-	5.75%	74,319	74,319	246,369	2,585,000
5/1/31	100,000	5.75%	74,319	174,319		2,485,000
11/1/31	-	5.75%	71,444	71,444	245,763	2,485,000
5/1/32	110,000	5.75%	71,444	181,444		2,375,000
11/1/32	-	5.75%	68,281	68,281	249,725	2,375,000
5/1/33	115,000	5.75%	68,281	183,281		2,260,000
11/1/33	-	5.75%	64,975	64,975	248,256	2,260,000
5/1/34	120,000	5.75%	64,975	184,975		2,140,000
11/1/34	-	5.75%	61,525	61,525	246,500	2,140,000
5/1/35	130,000	5.75%	61,525	191,525		2,010,000
11/1/35	-	5.75%	57,788	57,788	249,313	2,010,000
5/1/36	135,000	5.75%	57,788	192,788		1,875,000
11/1/36	-	5.75%	53,906	53,906	246,694	1,875,000
5/1/37	145,000	5.75%	53,906	198,906		1,730,000
11/1/37	-	5.75%	49,738	49,738	248,644	1,730,000
5/1/38	150,000	5.75%	49,738	199,738		1,580,000
11/1/38	-	5.75%	45,425	45,425	245,163	1,580,000
5/1/39	160,000	5.75%	45,425	205,425		1,420,000
11/1/39	-	5.75%	40,825	40,825	246,250	1,420,000
5/1/40	170,000	5.75%	40,825	210,825		1,250,000
11/1/40	-	5.75%	35,938	35,938	246,763	1,250,000
5/1/41	180,000	5.75%	35,938	215,938		1,070,000
11/1/41	-	5.75%	30,763	30,763	246,700	1,070,000
5/1/42	190,000	5.75%	30,763	220,763		880,000
11/1/42	-	5.75%	25,300	25,300	246,063	880,000
5/1/43	200,000	5.75%	25,300	225,300		680,000
11/1/43	-	5.75%	19,550	19,550	244,850	680,000
5/1/44	215,000	5.75%	19,550	234,550		465,000
11/1/44	-	5.75%	13,369	13,369	247,919	465,000
5/1/45	225,000	5.75%	13,369	238,369		240,000
11/1/45	-	5.75%	6,900	6,900	245,269	240,000
5/1/46	240,000	5.75%	6,900	246,900		-
Total	\$ 3,150,000				\$ 5,430,225	

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

Max annual ds: 249,725

STATEMENT 6
DG FARMS CDD
\$3,855 CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2020
DEBT SERVICE REQUIREMENT

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
11/1/24	-	2.75%	55,006	55,006	55,006	2,895,000
5/1/25	65,000	2.75%	55,006	120,006		2,830,000
11/1/25	-	2.75%	54,113	54,113	174,119	2,830,000
5/1/26	65,000	2.75%	54,113	119,113		2,765,000
11/1/26	-	2.75%	53,056	53,056	172,169	2,765,000
5/1/27	70,000	2.75%	53,056	123,056		2,695,000
11/1/27	-	3.25%	51,919	51,919	174,975	2,695,000
5/1/28	70,000	3.25%	51,919	121,919		2,625,000
11/1/28	-	3.25%	50,781	50,781	172,700	2,625,000
5/1/29	75,000	3.25%	50,781	125,781		2,550,000
11/1/29	-	3.25%	49,563	49,563	175,344	2,550,000
5/1/30	75,000	3.25%	49,563	124,563		2,475,000
11/1/30	-	3.25%	48,344	48,344	172,906	2,475,000
5/1/31	80,000	3.25%	48,344	128,344		2,395,000
11/1/31	-	3.25%	46,844	46,844	175,188	2,395,000
5/1/32	80,000	3.25%	46,844	126,844		2,315,000
11/1/32	-	3.75%	45,344	45,344	172,188	2,315,000
5/1/33	85,000	3.75%	45,344	130,344		2,230,000
11/1/33	-	3.75%	43,750	43,750	174,094	2,230,000
5/1/34	85,000	3.75%	43,750	128,750		2,145,000
11/1/34	-	3.75%	42,156	42,156	170,906	2,145,000
5/1/35	90,000	3.75%	42,156	132,156		2,055,000
11/1/35	-	3.75%	40,469	40,469	172,625	2,055,000
5/1/36	95,000	3.75%	40,469	135,469		1,960,000
11/1/36	-	3.75%	38,688	38,688	174,156	1,960,000
5/1/37	95,000	3.75%	38,688	133,688		1,865,000
11/1/37	-	3.75%	36,906	36,906	170,594	1,865,000
5/1/38	100,000	3.75%	36,906	136,906		1,765,000
11/1/38	-	3.75%	35,031	35,031	171,938	1,765,000
5/1/39	105,000	3.75%	35,031	140,031		1,660,000
11/1/39	-	3.75%	33,063	33,063	173,094	1,660,000
5/1/40	110,000	3.75%	33,063	143,063		1,550,000
11/1/40	-	3.75%	31,000	31,000	174,063	1,550,000
5/1/41	115,000	3.75%	31,000	146,000		1,435,000
11/1/41	-	3.75%	28,700	28,700	174,700	1,435,000
5/1/42	120,000	3.75%	28,700	148,700		1,315,000
11/1/42	-	4.00%	26,300	26,300	175,000	1,315,000
5/1/43	125,000	4.00%	26,300	151,300		1,190,000
11/1/43	-	4.00%	23,800	23,800	175,100	1,190,000
5/1/44	130,000	4.00%	23,800	153,800		1,060,000
11/1/44	-	4.00%	21,200	21,200	175,000	1,060,000
5/1/45	135,000	4.00%	21,200	156,200		925,000
11/1/45	-	4.00%	18,500	18,500	174,700	925,000
5/1/46	140,000	4.00%	18,500	158,500		785,000
11/1/46	-	4.00%	15,700	15,700	174,200	785,000
5/1/47	145,000	4.00%	15,700	160,700		640,000
11/1/47	-	4.00%	12,800	12,800	173,500	640,000
5/1/48	150,000	4.00%	12,800	162,800		490,000
11/1/48	-	4.00%	9,800	9,800	172,600	490,000
5/1/49	155,000	4.00%	9,800	164,800		335,000
11/1/49	-	4.00%	6,700	6,700	171,500	335,000
5/1/50	165,000	4.00%	6,700	171,700		170,000
11/1/50	-	4.00%	3,400	3,400	175,100	170,000
5/1/51	170,000	4.00%	3,400	173,400		-
Total	\$ 2,895,000				\$ 4,567,463	

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

Max annual ds: 175,344

**STATEMENT 7
DG FARMS CDD
FY 2026 TOTAL ASSESSMENT ALLOCATION**

Table 1 - Proposed FY 2026 Allocation of Assessments (as if all On-Roll)

ASSESSMENT AREA 1 - PHASES 1A,1B,2AB,3AB,4A

Approx Lot Width	Lot Count	Assigned ERU	O&M, Gross	DS S2025, Gross*	Total FY 2026	Total FY 2025	Difference**
40'	50	0.90	1,416.45	741.00	2,157.45	2,296.05	-138.60
50'	50	1.00	1,573.84	823.00	2,396.84	2,551.17	-154.33
50' O&M only	47	1.00	1,573.84	0.00	1,573.84	1,573.84	0.00
60'	69	1.20	1,888.60	987.00	2,875.60	3,061.40	-185.80
70'	36	1.40	2,203.37	1,152.00	3,355.37	3,571.63	-216.26

252

ASSESSMENT AREA 2 - PHASES 4B,5AB,6AB,7A

Approx Lot Width	Lot Count	Assigned ERU	O&M, Gross	DS S2016, Gross*	Total FY 2026	Total FY 2025	Difference***
40'-45'	154	0.90	1,416.45	1,054.48	2,470.93	2,470.93	0.00
50'	90	1.00	1,573.84	1,171.65	2,745.49	2,745.49	0.00

244

ASSESSMENT AREA 3 - PHASES 7AB, 8AB

Approx Lot Width	Lot Count	Assigned ERU	O&M, Gross	DS S2020, Gross*	Total FY 2026	Total FY 2025	Difference***
40'	59	0.80	1,416.45	1,063.83	2,480.28	2,480.28	0.00
50'	95	1.00	1,573.84	1,329.79	2,903.63	2,903.63	0.00

154

650

* Debt Service Assessment after the Developer's Partial Paydown principal reduction

** Difference represents change in O&M and DS reduction as Series 2014A-1 has been refinanced into the Series 2025 Bond

** Difference represents a change in the O&M portion only. Series 2016 & 2020 Debt Service remains the same throughout the bonds maturity period

EXHIBIT 5

AGENDA

RESOLUTION 2025-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF DG FARMS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, DG Farms Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Hillsborough County, Florida; and

WHEREAS, the District’s Board of Supervisors (the “**Board**”), is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District’s meetings; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Commerce, a schedule of its regular meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF DG FARMS COMMUNITY DEVELOPMENT DISTRICT THAT:

Section 1. The annual public meeting schedule of the Board of Supervisors for the Fiscal Year beginning October 1, 2025, and ending on September 30, 2026 (the “**FY 2025/2026**”) attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and will be published and filed in accordance with the requirements of Florida law.

Section 2. The District Manager is hereby directed to submit a copy of the FY 2025/2026 annual public meeting schedule to Hillsborough County and the Department of Commerce.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED ON AUGUST 11, 2025.

ATTEST:

**DG FARMS COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: _____
☐Secretary/☐Assistant Secretary

Print Name: _____
☐Chair/☐Vice Chair of the Board of Supervisors

Exhibit A
Notice of Meetings
Fiscal Year 2025/2026
DG Farms Community Development District

As required by Chapters 189 and 190 of Florida Statutes, notice is hereby given that the Fiscal Year 2025/2026 Regular Meetings of the Board of Supervisors of the DG Farms Community Development District shall be held at **6:00 p.m. at the Holiday Inn Express & Suites, 226 Teco Road, Ruskin, Florida 33701**. The meeting dates are as follows:

October 13, 2025
November 10, 2025
December 8, 2025
January 12, 2026
February 9, 2026
March 9, 2026
April 13, 2026
May 11, 2026
June 8, 2026
July 13, 2026
August 10, 2026
September 14, 2026

The meetings will be open to the public and will be conducted in accordance with the provisions of Florida Law for community development districts. Any meeting may be continued with no additional notice to a date, time and place to be specified on the record at a meeting. A copy of the agenda for the meetings listed above may be obtained from Kai, 2502 N. Rocky Point Drive, Suite 1000, Tampa, Florida 33607 at (813) 565-4663, one week prior to the meeting.

There may be occasions when one or more supervisors will participate by telephone or other remote device.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact Kai at (813) 565-4663. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for aid in contacting the District Office at least forty-eight (48) hours prior to the date of the hearing and meeting.

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

Kai, District Management

Publish: September __, 2025 (Business Observer – Hillsborough County)

EXHIBIT 6

AGENDA

- It was suggested reviewing the gate maintenance budget due to pending insurance claims. Mr. Mendenhall reported that reimbursement is expected for the gate, fence, and tot lot, minus deductibles. The board can decide how to handle a prior unsatisfactory repair and the tot lot contractor is ready to begin, pending board approval.
- Supervisor noted no billing under the amenity center water. Mr. Mendenhall said he would investigate, as it might be recorded elsewhere, and would verify the billing with Hillsborough County. He recommended keeping the current estimate until clarified.
- Supervisor suggested contributing to operating reserves, referencing a prior \$75,000 allocation. With added expenses and expected insurance funds, the board agreed to review allocations once all entries are finalized. Mr. Mendenhall would ask the accountant to update the line label to "Contingency" instead of "Contingency – Pool Project," allowing more flexible use of the funds at the next meeting.

THIRD ORDER OF BUSINESS – Audience Comments

None

FOURTH ORDER OF BUSINESS – Staff Reports

A. District Counsel

Mr. Mendenhall:

- Reported no new developments about the criminal case and would follow up with legal counsel and provide any updates.

B. District Engineer

Mr. Woodcock:

- Confirmed the bridge project is complete per plan, with a final inspection report pending. Some cleanup remains onsite. Sealing is expected after a 30-day drying period; a proposal and schedule are forthcoming. He also noted the engineering contract is on budget and a change order would be presented at the next meeting to cover the remainder of the fiscal year.

C. Filed Service Manager

1. BrightView Reports

- a. Exhibit 2: Landscape Management
- b. Exhibit 3: Irrigation Inspection

2. Consideration/Approval of Tree Removal Proposals – Adam B's

- a. Exhibit 4: Four (4) Italian Cypress - \$800.00
- b. Exhibit 5: Six (6) Small Trees and Three (3) Bushes - \$950.00
- c. Exhibit 6: One (1) Palm Tree - \$995.00

Mr. Schwartz:

- Reported that an electrician to evaluate additional lighting in the amenity center, with a tentative visit next Monday.
- Noted that City Wide Electric is sourcing lighting materials from a different vendor due to supply issues. A supervisor suggested revisiting previous quotes, including exploring alternative lighting options beyond LEDs, to possibly obtain better pricing.

- 84 • To source an itemized proposal from another vendor for comparison with the proposal from
85 BrightView for replacing Juniper with 90 Ixora plants and mulch at a cost of \$2,359.
- 86 • To inspect the site where supervisor flagged a dead tree in the conservation area, reported
87 ongoing damage from hurricanes and requested action.
- 88 • The board also discussed adding magnetic closures to dog park gates for better security.
- 89 • Asked DCI to inspect entrance gates for missing bushings and is waiting on a response.
90 Welding might be needed on the pedestrian gate; DCI would confirm. The board agreed to
91 replace complex locks with simple latches. They want preventive maintenance set up with
92 warranty and regular service and to fix and close gates quickly.

93 On a MOTION by Mr. Mendoza, SECONDED by Mr. Duzzny, WITH ALL IN FAVOR, the Board
94 **approved the proposals from Adam B's for Tree Removal of Four Italian Cypress, Six Small trees**
95 **and Three Bushes, and One Palm Tree in the amount of \$800.00, \$950.00 and \$995.00, respectively,**
96 for the DG Farms Community Development District.

97 D. District Manager

98 None

99 **FIFTH ORDER OF BUSINESS – Administrative Items**

100 A. Exhibit 7: Consideration/Approval of the June 9, 2025, Regular Meeting Minutes

101 On a MOTION by Mr. Alexandre, SECONDED by Mr. Mendoza, WITH ALL IN FAVOR, the Board
102 **approved the June 9, 2025, Regular Meeting Minutes,** for the DG Farms Community Development
103 District.

104 B. Exhibit 8: Consideration/Acceptance of the May 2025 Unaudited Financial Statements

105 On a MOTION by Mr. Alexandre, SECONDED by Ms. Schwalm, WITH ALL IN FAVOR, the Board
106 **accepted the May 2025 Unaudited Financial Statements,** for the DG Farms Community Development
107 District.

108 **SIXTH ORDER OF BUSINESS – Audience Comments - New Business**

- 109 • A resident asked about the timeline for the new fence installation by the clubhouse. A supervisor
110 explained there were issues with incorrect measurements and materials delivered. The correct six-
111 foot gate and fence have now been fabricated and are being powder-coated. An installation date is
112 expected soon.
- 113 • A resident asked about the pond lights at the Little Garden fountain, which have been out for about
114 three months. They noted a previous update stating visit were scheduled right after the last meeting.
115 Mr. Schwartz asked about the breaker location, and Mr. Mendenhall said they would investigate
116 further and get someone out if it's not a breaker issue.

117 **SEVENTH ORDER OF BUSINESS – Supervisor Requests**

- 118 • Mr. Reichard proposed providing table and installing a portable AC unit in the storage room. While
119 some supervisors supported the idea, others were concerned about security and camera access. The
120 request did not move forward.

On a MOTION by Mr. Reichard, SECONDED by Mr. Duzzny, WITH ALL IN FAVOR, the Board **approved the purchase of items for use in the amenity center in the amount not to exceed \$700.00**, for the DG Farms Community Development District.

- Supervisor requested a preventive maintenance plan for the gates and proper hurricane prep, including securing gates. Another supervisor suggested adding it to a checklist with items like removing the tot lot sail. Mr. Mendenhall said procedures can be triggered when a hurricane warning is issued.
- Mr. Duzzny requested that the stop sign at Pendora Rock Dr. and Windmill Forge be moved about 10 feet closer to the intersection due to visibility issues and driver confusion. Mr. Mendenhall noted an engineer might need to review the change to comply with DOT standards and avoid liability. Staff would look into it.
- Ms. Schwalm noted some signs still haven't been reinstalled. Mr. Reichard confirmed he and staff have marked damaged or missing signs, including pool hour and no parking signs. A supervisor also proposed adding a speed limit sign at the community entrance. Staff would gather details and proposals.
- Mr. Reichard requested the board move forward with the street bridge repair project. Mr. Mendenhall confirmed they would get a contractor to provide a quote and move the process along.

EIGHTH ORDER OF BUSINESS – Adjournment

On a MOTION by Mr. Mendoza, SECONDED by Mr. Alexandre, WITH ALL IN FAVOR, the Board **adjourned the meeting**, for the DG Farms Community Development District.

Signature

Printed Name

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

EXHIBIT 7

AGENDA

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2024

DG FARMS COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
DG Farms Community Development District
Hillsborough County, Florida

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2025, on our consideration of the DG Farms Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 27, 2025 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 27, 2025

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

Our discussion and analysis of DG Farms Community Development District, Hillsborough County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$15,115,929.
- The change in the District's total net position in comparison with the prior fiscal year was \$610,298 an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$1,034,275. A portion of fund balance is restricted for debt service and future capital repairs and replacement, nonspendable prepaid items and deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

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

Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2024	2023
Current assets	\$ 1,048,946	\$ 873,883
Capital assets	22,552,743	22,554,331
Total assets	23,601,689	23,428,214
Current liabilities	590,690	687,494
Long-term liabilities	7,895,070	8,235,089
Total liabilities	8,485,760	8,922,583
Net position		
Net invested in capital assets	14,264,552	13,926,236
Restricted for debt service	495,170	574,881
Restricted for capital projects	2,289	2,669
Unrestricted	353,918	1,845
Total net position	\$ 15,115,929	\$ 14,505,631

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

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

Change in Net Position

	2024	2023
Program revenues	\$ 1,699,194	\$ 1,709,955
General revenues	39,329	29,806
Total revenues	1,738,523	1,739,761
Expenses		
General government	189,335	177,468
Physical environment	427,722	476,850
Culture and recreation	73,796	84,207
Interest on long-term debt	437,372	466,202
Total expenses	1,128,225	1,204,727
Change in net position	610,298	535,034
Net position - beginning of period	14,505,631	13,970,597
Net position - end of year	\$ 15,115,929	\$ 14,505,631

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$1,128,225, which consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by special assessments and developer contributions.

GENERAL BUDGETING HIGHLIGHTS

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

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$22,552,743 invested in construction in process. Construction in process has not completed as of September 30, 2024 and therefore is not depreciated to date. Once projects are complete, items will transfer to depreciable assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$8,288,191 in lease liability and Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2025, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact DG Farms Community Development District's Finance Department at 2502 N. Rocky Point Drive, Suite 1000, Tampa, Florida 33607.

DG FARMS COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF NET POSITION**

September 30, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 374,586
Accounts receivable	3,000
Assessments receivable	7,769
Deposits	2,763
Prepaid items	4,601
Restricted assets:	
Investments	651,107
Assessments receivable	5,120
Capital assets:	
Non-depreciable	22,514,118
Right to use lease - lighting	38,625
TOTAL ASSETS	<u>\$ 23,601,689</u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 14,671
Accrued interest payable	182,898
Bonds and leases payable, due within one year	393,121
Bonds and leases payable, due in more than one year	7,895,070
TOTAL LIABILITIES	<u>8,485,760</u>
NET POSITION	
Net investment in capital assets	14,264,552
Restricted for:	
Debt service	495,170
Capital projects	2,289
Unrestricted	353,918
TOTAL NET POSITION	<u>\$ 15,115,929</u>

The accompanying notes are an integral part of this financial statement

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Contributions	Governmental Activities
Governmental activities				
General government	\$ 189,335	\$ 155,030	\$ 34,305	\$ -
Physical environment	427,722	1,436,063	-	1,008,341
Culture and recreation	73,796	73,796	-	-
Interest on long-term debt	437,372	-	-	(437,372)
Total governmental activities	<u>\$ 1,128,225</u>	<u>\$ 1,664,889</u>	<u>\$ 34,305</u>	<u>570,969</u>
General revenues:				
Investment earnings				39,203
Miscellaneous income				126
Total general revenues				<u>39,329</u>
Change in net position				610,298
Net position - October 1, 2023				<u>14,505,631</u>
Net position - September 30, 2024				<u>\$ 15,115,929</u>

The accompanying notes are an integral part of this financial statement

DG FARMS COMMUNITY DEVELOPMENT DISTRICT**BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2024

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<u>ASSETS</u>				
Cash and cash equivalents	\$ 374,586	\$ -	\$ -	\$ 374,586
Accounts receivable	3,000	-	-	3,000
Assessments receivable	7,769	-	-	7,769
Due from other funds	-	24,130	-	24,130
Deposits	2,763	-	-	2,763
Prepaid items	4,601	-	-	4,601
Restricted assets:				
Investments	-	648,818	2,289	651,107
Assessments receivable	-	5,120	-	5,120
TOTAL ASSETS	<u>\$ 392,719</u>	<u>\$ 678,068</u>	<u>\$ 2,289</u>	<u>\$ 1,073,076</u>
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 14,671	\$ -	\$ -	\$ 14,671
Due to other funds	24,130	-	-	24,130
TOTAL LIABILITIES	<u>38,801</u>	<u>-</u>	<u>-</u>	<u>38,801</u>
FUND BALANCES				
Nonspendable:				
Prepaid items and deposits	7,364	-	-	7,364
Assigned to:				
Operating reserve	65,000	-	-	65,000
Restricted for:				
Debt service	-	678,068	-	678,068
Capital projects	-	-	2,289	2,289
Unassigned	281,554	-	-	281,554
TOTAL FUND BALANCES	<u>353,918</u>	<u>678,068</u>	<u>2,289</u>	<u>1,034,275</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 392,719</u>	<u>\$ 678,068</u>	<u>\$ 2,289</u>	<u>\$ 1,073,076</u>

The accompanying notes are an integral part of this financial statement

DG FARMS COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2024

Total Governmental Fund Balances in the Balance Sheet	\$ 1,034,275
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Amount reported for governmental activities in the Statement of Net
Assets are different because:

Capital asset used in governmental activities are not financial
resources and therefore are not reported in the governmental funds:

Governmental capital assets	22,555,875
Less accumulated depreciation	(3,132)

Certain liabilities are not due and payable in the current period
and therefore are not reported in the governmental funds:

Accrued interest payable	(182,898)
Lease liability	(39,347)
Original issue discount	71,156
Governmental bonds payable	<u>(8,320,000)</u>

Net Position of Governmental Activities	<u><u>\$ 15,115,929</u></u>
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The accompanying notes are an integral part of this financial statement

DG FARMS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES				
Developer contributions	\$ -	\$ 34,305	\$ -	\$ 34,305
Special assessments	1,034,182	630,707	-	1,664,889
Miscellaneous revenue	126	-	-	126
Investment earnings	6,530	32,553	120	39,203
TOTAL REVENUES	<u>1,040,838</u>	<u>697,565</u>	<u>120</u>	<u>1,738,523</u>
EXPENDITURES				
General government	189,335	-	-	189,335
Physical environment	425,634	-	-	425,634
Culture and recreation	73,796	-	-	73,796
Capital outlay	-	-	500	500
Debt				
Principal	-	340,000	-	340,000
Interest expense	-	446,413	-	446,413
TOTAL EXPENDITURES	<u>688,765</u>	<u>786,413</u>	<u>500</u>	<u>1,475,678</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>352,073</u>	<u>(88,848)</u>	<u>(380)</u>	<u>262,845</u>
FUND BALANCE				
Beginning of year	1,845	766,916	2,669	771,430
End of year	<u>\$ 353,918</u>	<u>\$ 678,068</u>	<u>\$ 2,289</u>	<u>\$ 1,034,275</u>

The accompanying notes are an integral part of this financial statement

DG FARMS COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 262,845
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Amount reported for governmental activities in the Statement of Activities
are different because:

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

Capital outlay	500
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Repayment of long-term liabilities are reported as expenditures in the
governmental fund financial statements, but such repayments reduce
liabilities in the Statement of Net Position and are eliminated in the
Statement of Activities:

Reduction of long term lease liability	1,503
Payments on long-term debt	340,000

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

Current year provision for depreciation	(2,088)
Provision for amortization of bond discount	(1,599)
Change in accrued interest payable	9,137

Change in Net Position of Governmental Activities	\$ 610,298
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The accompanying notes are an integral part of this financial statement

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

DG Farms Community Development District ("District") was created on February 11, 2014 by the Board of County Commissioners of Hillsborough County, Florida Ordinance No. 14-5 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The District consists of approximately 279 acres located in unincorporated Southern Hillsborough County, Florida. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The majority of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Assessments (continued)

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

General Fund

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

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

Debt Service Fund

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

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

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

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

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

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

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

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

Inventories and Prepaid Items

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

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

Capital Assets

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

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

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

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

<u>Assets</u>	<u>Years</u>
Improvements	10 - 20
Infrastructure	20 - 40

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

Unearned Revenue/Deferred Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources (continued)

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one item, deferred revenue, which qualifies for reporting in this category.

Fund Equity/Net Position

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

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

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

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

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

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

Other Disclosures

Use of Estimates

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

NOTE C - BUDGETARY INFORMATION

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

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

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

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First			Weighted average of the
American Treasury Obligation CL Y	\$ 651,107	S&P AAAM	fund portfolio: 31 days
Total Investments	<u>\$ 651,107</u>		

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

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

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

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

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

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE E – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables for the fiscal year ended September 30, 2024 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 24,130
Debt service	24,130	-
Total	<u>\$ 24,130</u>	<u>\$ 24,130</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balance between the general fund and the debt service fund relate to assessments held in the general fund that have not yet been transferred to the debt service funds.

DG FARMS COMMUNITY DEVELOPMENT DISTRICT**NOTES TO FINANCIAL STATEMENTS**

September 30, 2024

NOTE F - CAPITAL ASSETS

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

	Balance 10/01/2023	Increases	Decreases	Balance 09/30/2024
Governmental activities:				
Capital assets, not being depreciated:				
Construction in process	\$22,513,618	\$ 500	\$ -	\$ 22,514,118
Total capital assets, not being depreciated	22,513,618	500	-	22,514,118
Capital assets, being depreciated				
RTU - lighting lease	41,757	-	-	41,757
Total capital assets, being depreciated	41,757	-	-	41,757
Less accumulated depreciation for:				
RTU - lighting lease	1,044	2,088	-	3,132
Total accumulated depreciation	1,044	2,088	-	3,132
Total capital assets, being depreciated - net	40,713	(2,088)	-	38,625
Governmental activities capital assets - net	<u>\$22,554,331</u>	<u>\$ (1,588)</u>	<u>\$ -</u>	<u>\$ 22,552,743</u>

Depreciation expense in the amount of \$2,088 was charged to physical environment.

NOTE G - LEASES

The District leases solar lighting. The District recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. The interest rate on the lease is based on the District's incremental borrowing rate of 3.75%.

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE G – LEASES (CONTINUED)

The details of these leases are listed below:

Describe	Date	Payment Terms	Monthly Payment Amount	Interest Rate	Total Lease Liability	Balance 09/30/2024
Lease 1	10/1/2022	20 Years	\$ 200	3.75%	\$ 41,757	\$ 39,347
			<u>\$ 200</u>		<u>\$ 41,757</u>	<u>\$ 39,347</u>

The annual requirements to amortize the principal and interest of the lease liability as of September 30, 2024 are as follows:

September 30,	Principal	Interest	Total
2025	\$ 1,561	\$ 1,440	\$ 3,000
2026	1,620	1,380	3,000
2027	1,682	1,318	3,000
2028	1,746	1,254	3,000
2029	1,813	1,187	3,000
2030-2034	10,155	4,845	15,000
2035-2039	12,245	2,755	15,000
2040-2042	8,526	474	9,000
	<u>\$ 39,347</u>	<u>\$ 14,653</u>	<u>\$ 54,000</u>

NOTE H – LONG-TERM LIABILITIES

\$3,425,000 Capital Improvement Revenue Bonds, Series 2014A-1 – On September 9, 2014, the District issued \$3,425,000 in Capital Improvement Revenue Bonds, Series 2014A-1. The Bonds are payable in annual principal installments through May 2044. The Bonds bear interest at 6.25% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2015.

\$3,415,000 Capital Improvement Revenue Bonds, Series 2016 – On April 14, 2016, the District issued \$3,415,000 in Capital Improvement Revenue Bonds, Series 2016. The Bonds are payable in annual principal installments through May 2046. The Bonds bear interest at 5.75% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2020. During 2024, the District made a prepayment of \$5,000.

\$3,855,000 Capital Improvement Revenue Bonds, Series 2020 – On December 23, 2020, the District issued \$3,855,000 in Capital Improvement Revenue Bonds, Series 2020. The Bonds are payable in annual principal installments through May 2051. The Bonds bear interest ranging from 2.75% to 4.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2022. During 2024, the District made a prepayment of \$140,000.

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE H – LONG-TERM LIABILITIES (CONTINUED)

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2024.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2024:

	Balance 10/01/2023	Additions	Deletions	Balance 09/30/2024	Due Within One Year
Lease liability	\$ 40,850	\$ -	\$ 1,503	\$ 39,347	\$ 1,561
Capital Improvement Revenue Bonds, Series 2014A-1	2,410,000	-	60,000	2,350,000	60,000
Capital Improvement Revenue Bonds, Series 2016	3,150,000	-	75,000	3,075,000	70,000
Capital Improvement Revenue Bonds, Series 2020	3,100,000	-	205,000	2,895,000	65,000
	8,700,850	-	341,503	8,359,347	196,561
Unamortized bond discount	(72,755)	-	(1,599)	(71,156)	-
	<u>\$ 8,628,095</u>	<u>\$ -</u>	<u>\$ 339,904</u>	<u>\$ 8,288,191</u>	<u>\$ 393,121</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

September 30,	Principal	Interest	Total
2025	\$ 195,000	\$ 434,325	\$ 629,325
2026	200,000	424,763	624,763
2027	215,000	414,588	629,588
2028	230,000	403,650	633,650
2029	245,000	391,800	636,800
2030-2034	1,420,000	1,753,963	3,173,963
2034-2039	1,860,000	1,328,263	3,188,263
2040-2044	2,430,000	761,100	3,191,100
2045-2049	1,190,000	196,538	1,386,538
2050-2051	335,000	20,200	355,200
	<u>\$ 8,320,000</u>	<u>\$ 6,129,188</u>	<u>\$ 14,449,188</u>

DG FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE I - MANAGEMENT COMPANY

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

NOTE J - RISK MANAGEMENT

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

NOTE K – CONCENTRATION

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

DG FARMS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2024

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Special assessments	\$ 964,425	\$ 1,034,182	\$ 1,034,182	\$ -
Miscellaneous revenue	-	126	126	-
Investment earnings	-	6,530	6,530	-
TOTAL REVENUES	964,425	1,040,838	1,040,838	-
EXPENDITURES				
Current				
General government	182,738	186,631	189,335	(2,705)
Physical environment	467,312	412,349	425,634	(13,285)
Culture and recreation	314,375	441,858	73,796	368,062
TOTAL EXPENDITURES	964,425	1,040,838	688,765	352,073
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	352,073	<u>\$ 352,073</u>
FUND BALANCES				
Beginning of year			1,845	
End of year			<u>\$ 353,918</u>	

DG FARMS COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

To the Board of Supervisors
DG Farms Community Development District
Hillsborough County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of DG Farms Community Development District, as of September 30, 2024 and for the year ended September 30, 2024, which collectively comprise DG Farms Community Development District's basic financial statements and have issued our report thereon dated June 27, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



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

Fort Pierce, Florida

June 27, 2025

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

To the Board of Supervisors
DG Farms Community Development District
Hillsborough County, Florida

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

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

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

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

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 27, 2025

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Management Letter

To the Board of Supervisors
DG Farms Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the financial statements of the DG Farms Community Development District ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 27, 2025.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those report, which are dated June 27, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

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

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 3.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as N/A.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$9,400.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as N/A.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District amended its final adopted budget under Section 189.016(6), Florida Statutes as included on page 28.

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

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$1,989 to \$3,095 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,664,889.
- c. The total amount of outstanding bonds issued by the district as \$8,320,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 27, 2025

Communication with Those Charged with Governance**DG Farms Community Development District**

We have audited the financial statements of DG Farms Community Development District, for the year ended September 30, 2024, and have issued our report thereon dated June 27, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting about planning matters. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by DG Farms Community Development District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the DG Farms Community Development District's financial statements were:

Management's estimate of depreciation is based on accounting practices of the District. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of debt and cash and investments.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all material misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 27, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of those charged with financial oversight and management of DG Farms Community Development District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



DiBartolomeo, McBee, Hartley and Barnes, P.A.
Fort Pierce, Florida
June 27, 2025

EXHIBIT 8

AGENDA

DG Farms Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2025

DG Farms CDD
Balance Sheet
June 30, 2025

	General Fund	Debt Service 2016	Debt Service 2020	Debt Service 2025	TOTAL
1 <u>ASSETS:</u>					
2 CASH - BANK UNITED OPERATING ACCT	\$ 186,656	\$ -	\$ -	\$ -	\$ 186,656
3 RESTRICTED CASH FOR DEBT SERVICE	20,153	-	-	-	20,153
4 CASH - SOUTHSTATE BANK OPERATING ACCT	140,000	-	-	-	140,000
5 MONEY MARKET ACCOUNT-BANK UNITED	364	-	-	-	364
6 MONEY MARKET ACCOUNT-SOUTHSTATE BANK	142,104	-	-	-	142,104
7 MONEY MARKET ACCOUNT-BANK UNITED ASSIGNED FOR POOL	382	-	-	-	382
8 MONEY MARKET ACCOUNT-SOUTHSTATE BANK ASSIGNED FOR POOL	154,596	-	-	-	154,596
9 INVESTMENTS:					
10 REVENUE TRUST FUND	-	107,717	43,292	6,944	157,953
11 SINKING FUND	-	-	-	-	-
12 INTEREST FUND	-	-	-	44,385	44,385
13 RESERVE FUND	-	110,516	175,188	-	285,703
14 PREPAYMENT FUND	-	2,768	156	-	2,924
15 COST OF ISSUANCE	-	-	-	508	508
16 ACCOUNTS RECEIVABLE	3,000	-	-	-	3,000
17 ASSESSMENTS RECEIVABLE - ON ROLL	-	-	-	-	-
18 ASSESSMENTS RECEIVABLE - OFF ROLL	-	-	-	-	-
19 DUE FROM GENERAL FUND	-	10,275	6,591	3,286	20,153
20 DEPOSITS	2,763	-	-	-	2,763
21 PREPAID ITEMS	7,345	-	-	-	7,345
22 TOTAL ASSETS	\$ 657,363	\$ 231,275	\$ 225,227	\$ 55,123	\$ 1,168,988
23 <u>LIABILITIES:</u>					
24 ACCOUNTS PAYABLE	\$ 17,380	\$ -	\$ -	\$ -	\$ 17,380
25 ACCRUED EXPENSES	2,625	-	-	-	2,625
26 DEFERRED REVENUE ON-ROLL	-	-	-	-	-
27 <u>OTHER LIABILITIES:</u>					
28 DUE TO GF	-	-	-	-	-
29 DUE TO DS	-	-	-	-	-
30 DUE TO OTHER FUNDS	20,153	-	-	-	20,153
31 <u>FUND BALANCE:</u>					
32 NON SPENDABLE	10,108	-	-	-	10,108
33 UNASSIGNED	466,714	-	-	-	466,714
28 RESTRICTED FOR DEBT SERVICE	-	231,275	225,227	55,123	511,625
29 FUND BALANCE ASSIGNED FOR POOL	382	-	-	-	382
30 FUND BALANCE ASSIGNED FOR OPERATING RESERVE	140,000	-	-	-	140,000
31 TOTAL LIABILITIES & FUND BALANCE	\$ 657,363	\$ 231,275	\$ 225,227	\$ 55,123	\$ 1,168,988

DG Farms
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
For the period from October 1, 2024 through June 30, 2025

	FY 2025 Adopted Budget	FY 2025 Budget Year-to-Date	FY 2025 Actual Year-to-Date	VARIANCE Favorable (Unfavorable)
1 REVENUE				
2 ON-ROLL ASSESSMENTS (NET)	\$ 964,425	\$ 964,425	970,877	6,452
3 ON-ROLL ASSESSMENTS (NET) - EXCESS FEES				
4 DEVELOPER FUNDING	-	-	-	-
5 INTEREST	-	-	7,023	7,023
6 LOT CLOSINGS	-	-	-	-
7 FUND BALANCE FORWARD	147,000	-	-	-
8 MISCELLANEOUS REVENUE	-	-	-	-
9 TOTAL REVENUE	\$ 1,111,425	\$ 964,425	\$ 977,900	\$ 13,475
10 EXPENDITURES				
11 GENERAL ADMINISTRATIVE				
12 SUPERVISORS COMPENSATION	\$ 13,000	\$ 9,750	\$ 9,800	\$ (50)
13 PAYROLL TAXES	995	746	750	(3)
14 PAYROLL SERVICES	765	574	600	(26)
15 MANAGEMENT CONSULTING SERVICES	35,000	26,250	26,250	-
16 CONSTRUCTION ACCOUNTING SERVICES	-	-	-	-
17 PLANNING, COORDINATING & CONTRACT SERVICES	-	-	-	-
18 ADMINISTRATIVE SERVICES	6,000	4,500	4,500	-
19 BANK FEES	180	135	31	104
20 MISCELLANEOUS	500	375	171	204
21 AUDITING SERVICES	3,600	2,700	-	2,700
22 TRAVEL PER DIEM	-	-	-	-
23 INSURANCE	42,660	38,779	38,779	-
24 REGULATORY AND PERMIT FEES	175	175	175	-
25 ROOM RENTAL	2,400	1,800	500	1,300
26 LEGAL ADVERTISEMENTS	2,000	1,500	59	1,441
27 ENGINEERING SERVICES	15,000	11,250	14,973	(3,723)
28 LEGAL SERVICES	15,000	11,250	7,708	3,542
29 PERFORMANCE & WARRANTY BOND PREM	-	-	-	-
30 MASS MAILING	2,200	1,650	-	1,650
31 WEBSITE HOSTING	2,015	2,648	1,890	757
32 TOTAL GENERAL ADMINISTRATIVE	141,490	114,082	106,186	7,895
33 DEBT ADMINISTRATION				
34 DISSEMINATION AGENT	6,000	6,000	6,000	-
35 TRUSTEE FEES	13,097	9,823	11,031	(1,208)
36 TRUST FUND ACCOUNTING	3,600	2,700	2,700	-
37 ARBITRAGE	475	356	1,425	(1,069)
38 TOTAL DEBT ADMINISTRATION	23,172	18,879	21,156	(2,277)

DG Farms
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
For the period from October 1, 2024 through June 30, 2025

	FY 2025 Adopted Budget	FY 2025 Budget Year-to-Date	FY 2025 Actual Year-to-Date	VARIANCE Favorable (Unfavorable)
39 FIELD & PHYSICAL ENVIRONMENT				
40 COMPREHENSIVE FIELD TECH SERVICES	15,000	11,250	11,250	-
41 STREETPOLE LIGHTING	145,000	108,750	97,595	11,155
42 ELECTRICITY (IRRIGATION & POND PUMPS)	25,920	19,440	17,841	1,599
43 WATER	10,800	8,100	15,212	(7,112)
44 LANDSCAPING MAINTENANCE	202,632	151,974	144,935	7,039
45 LANDSCAPING MAINTENANCE - new entrance road	-	-	-	-
46 LANDSCAPE REPLENISHMENT	10,000	7,500	4,242	3,258
47 IRRIGATION MAINTENANCE	12,000	9,000	5,379	3,621
48 MANUAL IRRIGATION	-	-	-	-
49 POND MOWING	-	-	-	-
50 POND & LAKE MAINTENANCE	16,752	12,564	11,814	750
51 SOLID WASTE DISPOSAL	2,800	2,100	1,800	300
52 NPDES & STORMDRAIN INSPECTIONS & REPAIRS	-	-	-	-
53 STREETSWEeping	-	-	-	-
54 WILDLIFE REMOVAL	3,400	2,550	-	2,550
55 FOUNTAIN MAINTENANCE & REPAIR	1,700	1,275	844	431
55 GATE MAINTENANCE & REPAIR	5,000	3,750	42,296	(38,546)
56 PET WASTE REMOVAL	5,308	3,981	1,747	2,234
57 HOLIDAY LIGHTING	5,500	4,125	-	4,125
58 GATE CLICKERS & TRANSMITTERS	3,000	2,250	-	2,250
59 MISCELLANEOUS	15,500	11,625	38,697	(27,072)
60 TOTAL FIELD & PHYSICAL ENVIRONMENT	480,312	360,234	393,651	(33,417)
61 AMENITY CENTER OPERATIONS				
62 POOL & WATER FEATURE SERVICE CONTRACT	15,000	11,250	5,725	5,525
63 POOL MAINTENANCE & REPAIR	10,000	7,500	16,192	(8,692)
64 POOL PERMIT	275	206	275	(69)
65 AMENITY MANAGEMENT	7,020	5,265	5,265	-
66 AMENITY CENTER CLEANING & MAINTENANCE	7,800	5,850	5,850	-
67 AMENITY CENTER INTERNET	2,400	1,800	1,944	(144)
68 AMENITY CENTER ELECTRICITY	-	-	-	-
69 AMENITY CENTER WATER	9,300	6,975	-	6,975
70 AMENITY CENTER PEST CONTROL	3,500	2,625	3,869	(1,244)
71 POWER WASH AMENITY	3,000	2,250	-	2,250
72 LANDSCAPE MAINTENANCE	-	-	-	-
73 LANDSCAPE REPLACEMENT - INFILL	5,000	3,750	-	3,750
74 MISCELLANEOUS AMENITY CENTER REPAIRS & MAIN.	10,000	7,500	15,859	(8,359)
75 AMENITY CENTER FURNITURE REPAIR & REPLACEMENT	-	-	-	-
76 SECURITY SERVICES	10,000	7,500	3,450	4,050
77 SECURITY MONITORING	3,620	2,715	5,745	(3,030)
78 CONTINGENCY	304,537	129,295	129,295	-
79 INCREASE IN OPERATING RESERVES	75,000	75,000	75,000	-
80 TOTAL AMENITY CENTER OPERATIONS	466,452	269,481	268,469	1,013
81 TOTAL EXPENDITURES	1,111,426	762,676	789,463	(26,786)
82 OTHER FINANCING SOURCES (USES)				
83 TRANSFER IN	-	-	-	-
84 TRANSFER-OUT	-	-	-	-
85 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
86 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	201,749	188,437	(13,311)
87 FUND BALANCE - BEGINNING			353,767	
86 FUND BALANCE - INCREASE IN OPERATING RESERVE			75,000	
88 FUND BALANCE - ENDING			\$ 617,204	

DG FARMS
Cash Reconciliation - General Fund
June 30, 2025

	Operating Account- Bank United	Op Reserves- Bank United	Money Market Account Assigned for Pool- Bank United	Operating Account- Southstate Bank	Op Reserves- Southstate Bank	Money Market Account Assigned for Pool- SouthState Bank	Total
Balance per Bank Statement	\$ 238,746.50	\$ 363.59	\$ 382.08	\$ 140,000.00	\$ 142,103.92	\$ 154,596.43	\$ 676,192.52
Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Outstanding Checks	\$ (31,937.83)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,937.83)
Adjusted Bank Balance	<u>\$ 206,808.67</u>	<u>\$ 363.59</u>	<u>\$ 382.08</u>	<u>\$ 140,000.00</u>	<u>\$ 142,103.92</u>	<u>\$ 154,596.43</u>	<u>\$ 644,254.69</u>
Beginning Cash Balance Per Books	\$ 495,024.58	\$ 142,103.92	\$ 154,596.43	\$ -	\$ -	\$ -	\$ 791,724.93
Cash Receipts	\$ 173,815.20	\$ 391.59	\$ 397.08	\$ 140,000.00	\$ 142,143.92	\$ 154,636.43	\$ 611,384.22
Cash Disbursements	\$ (462,031.11)	\$ (142,131.92)	\$ (154,611.43)	\$ -	\$ (40.00)	\$ (40.00)	\$ (758,854.46)
Book Balance	<u>\$ 206,808.67</u>	<u>\$ 363.59</u>	<u>\$ 382.08</u>	<u>\$ 140,000.00</u>	<u>\$ 142,103.92</u>	<u>\$ 154,596.43</u>	<u>\$ 644,254.69</u>

DG Farms
Check Register
FY 2025

Date	Ref #	Vendor Name	Memo	Disbursements	Deposits	Balance
09/30/2024		EOY Balance		0.00		125,588.14
10/1/2024	100457	Business Observer	Invoice: 24-02976H (Reference: Fiscal Year 2024/2025; DG Farms CDD.)	70.00		125,518.14
10/1/2024	836	Lakeshore CDD	sales tax accidentally paid for Lakeshore	48.00		125,470.14
10/2/2024	100458	Egis Insurance Advisors, LLC	Invoice: 25206 (Reference: Policy #100124212 10/01/2024-10/01/2025 Florida Insurance Alliance.)	3,637.02		121,833.12
10/3/2024	3806	DG FARMS CDD C/O U S BANK	DS 2014 A-1 Tax collections FY24	8,121.23		113,711.89
10/3/2024	3807	DG FARMS CDD C/O U S BANK	DS 2016 Tax collections FY24	9,752.96		103,958.93
10/3/2024	3808	DG FARMS CDD C/O U S BANK	DS 2020 Tax collections FY24	6,256.18		97,702.75
10/4/2024	100424ACH	Engage PEO	BOS MTG	695.90		97,006.85
10/4/2024	100459	Breeze Connected, LLC	Invoice: 4068 (Reference: Holiday Inn 9/23 - Meeting.) Invoice: 4079 (Reference: Professional M	6,383.34		90,623.51
10/4/2024	100460	DC Integrations LLC	Invoice: 24941 (Reference: 1200LB MAG LOCKS, REPLACE / INSTALL 2 - 1200LB MAG LOCKS AT POOL ARE	1,936.00		88,687.51
10/7/2024	100724ACH1	TECO	Reference: DG FARMS PH 2 August 09, 2024 - September 10, 2024	1,317.84		87,369.67
10/7/2024	100724ACH2	TECO	Reference: DG FARMS, PH 1A August 09, 2024 - September 10, 2024	1,507.43		85,862.24
10/7/2024	100724ACH3	TECO	Reference: DG FARMS, PH 7/8A August 09, 2024 - September 10, 2024	1,934.52		83,927.72
10/7/2024	100724ACH4	TECO	Reference: DG FARMS, PH 1B August 09, 2024 - September 10, 2024	3,204.22		80,723.50
10/7/2024	100724ACH5	TECO	Reference: DPGF/STE#340 16510 EMERALD BLOSSOM BL GT August 09, 2024 - September 10, 2024	218.10		80,505.40
10/7/2024	100724ACH6	TECO	Reference: 16414 LITTLE GARDEN DR August 09, 2024 - September 10, 2024	345.28		80,160.12
10/7/2024	100724ACH7	TECO	Reference: 16568 EMERALD BLOSSOM BLVD August 09, 2024 - September 10, 2024	421.12		79,739.00
10/7/2024	100724ACH8	TECO	Reference: 5009 BELLA ARMONIA CR August 09, 2024 - September 10, 2024	525.75		79,213.25
10/7/2024	100724ACH9	TECO	Reference: SR 674 AND US HWY01 August 09, 2024 - September 10, 2024	757.85		78,455.40
10/7/2024	100724ACH10	TECO	Reference: DG FARMS, PH 6A August 09, 2024 - September 10, 2024	858.89		77,596.51
10/7/2024	00724ACH11	TECO	Reference: DG FARMS COMMUNITY DEVEL 16550 EMERALD BLOSSOM BLVD August 09, 2024 - September 10, 20	904.05		76,692.46
10/7/2024	100724ACH	TECO	Reference: DG FARMS PH 3 : August 09, 2024 - September 10, 2024	1,046.63		75,645.83
10/8/2024	100461	NaturZone	Invoice: 705318 (Reference: Monthly Pest Control Service Includes Monthly Billing for Annual Fire	295.00		75,350.83
10/15/2024	100462	Breeze Connected, LLC	Invoice: 3812 (Reference: Holiday Inn 6/25/24 - Meeting.)	125.00		75,225.83
10/15/2024	100463	DC Integrations LLC	Invoice: 24967 (Reference: DKS Cellular Service billed quarterly.) Invoice: 24993 (Reference: 2	1,350.00		73,875.83
10/15/2024	100464	H2 Lagoon Solutions	Invoice: 2619 (Reference: Monthly commercial pool svc.)	2,625.00		71,250.83
10/15/2024	100465	US BANK	Invoice: 7484857 (Reference: Trustee fees and incidental expense.)	5,050.26		66,200.57
10/15/2024	100466	Breeze	Invoice: 19595 (Reference: Service Area- Amenity Mgmt..)	1,835.00		64,365.57
10/21/2024	100467	Business Observer	Invoice: 24-03123H (Reference: Meeting on October 28, 2024.)	59.06		64,306.51
10/21/2024	100468	Gig Fiber LLC - Streetleaf	Invoice: 3308 (Reference: Emerald Blossom Bridgeport 2024.)	250.00		64,056.51
10/22/2024			Funds Transfer		70,000.00	134,056.51
10/23/2024	100469	The Pool Works of Florida, Inc	Reference: 30% of Contract for Pool Resurfacing and 30% of Contract for Pool Repair of Crack.	11,774.40		122,282.11
10/28/2024	100470	The Pool Works of Florida, Inc	Invoice: 400205(b) (Reference: Remaining 30% of Contract.)	27,473.60		94,808.51
10/28/2024	100471	Hillsborough County BOCC	Invoice: 102424-9065 (Reference: 5003 BELLA ARMONIA CIR.)	524.98		94,283.53
10/28/2024	100472	Florida Lake & Pond Care	Invoice: 25063 (Reference: LAKE SERVICE AQUATIC WEED CONTROL ALGAE.)	1,312.65		92,970.88
10/31/2024	831		to move to correct QB cash account		48.00	93,018.88
10/31/2024	831		FY24 Excess Fees		7,768.88	100,787.76
10/31/2024	831		to move to correct QB cash account	48.00		100,739.76
10/31/2024	831		FY24 Excess Fees		1,723.15	102,462.91
10/31/2024	831		FY24 Excess Fees		2,069.37	104,532.28
10/31/2024	831		FY24 Excess Fees		1,327.43	105,859.71
10/31/2024				102,665.26	82,936.83	105,859.71
11/1/2024	836R	Lakeshore CDD	sales tax accidentally paid for Lakeshore		48.00	105,907.71
11/5/2024	110524ACH1	TECO	Reference: DG FARMS PH 3 : September 11, 2024 - October 09, 2024	1,046.22		104,861.49
11/5/2024	110524ACH2	TECO	Reference: DG FARMS, PH 1A September 11, 2024 - October 09, 2024	1,507.43		103,354.06
11/5/2024	110524ACH3	TECO	Reference: DG FARMS, PH 7/8A September 11, 2024 - October 09, 2024	1,934.52		101,419.54

DG Farms
Check Register
FY 2025

Date	Ref #	Vendor Name	Memo	Disbursements	Deposits	Balance
11/5/2024	110524ACH4	TECO	Reference: DG FARMS, PH 1B September 11, 2024 - October 09, 2024	3,203.04		98,216.50
11/5/2024	110524ACH5	TECO	Reference: 16568 EMERALD BLOSSOM BLVD September 11, 2024 - October 09, 2024	280.41		97,936.09
11/5/2024	110524ACH6	TECO	Reference: 16414 LITTLE GARDEN DR September 11, 2024 - October 09, 2024	353.32		97,582.77
11/5/2024	110524ACH7	TECO	Reference: DPGF/STE#340 16510 EMERALD BLOSSOM BL GT September 11, 2024 - October 09, 2024	356.16		97,226.61
11/5/2024	110524ACH8	TECO	Reference: 5009 BELLA ARMONIA CR September 11, 2024 - October 09, 2024	454.49		96,772.12
11/5/2024	110524ACH9	TECO	Reference: SR 674 AND US HWY01 September 11, 2024 - October 09, 2024	757.85		96,014.27
11/5/2024	110524ACH10	TECO	Reference: DG FARMS COMMUNITY DEVEL 16550 EMERALD BLOSSOM BLVD September 11, 2024 - October 09,	775.10		95,239.17
11/5/2024	110524ACH11	TECO	Reference: DG FARMS, PH 6A September 11, 2024 - October 09, 2024	858.89		94,380.28
11/5/2024	110524ACH	TECO	Reference: DG FARMS PH 2 September 11, 2024 - October 09, 2024	1,317.84		93,062.44
11/6/2024	100473	Breeze	Invoice: 19706 (Reference: Service Area- Amenity Mgmt..)	1,835.00		91,227.44
11/6/2024	100474	FLA DEPT. OF ECONOMIC OPPORT	Invoice: 91164 (Reference: Special District Filling Fee.)	175.00		91,052.44
11/6/2024	100475	Breeze Connected, LLC	Invoice: 4126 (Reference: Accurate Signs - Gate closed sign.) Invoice: 4166 (Reference: Profess	3,858.34		87,194.10
11/6/2024	833		assessments collected		8,537.21	95,731.31
11/6/2024	833		restricted cash for 2014		1,893.57	97,624.88
11/6/2024	833		restricted cash for 2016		2,274.03	99,898.91
11/6/2024	833		restricted cash for 2020		1,458.71	101,357.62
11/7/2024	100476	IPFS CORPORATION	Invoice: 110124-9253 (Reference: Payment 2.)	3,904.69		97,452.93
11/7/2024	100477	STRALEY ROBIN VERICKER	Invoice: 25458 (Reference: For Professional Services Rendered Through September 30, 2024.)	213.50		97,239.43
11/7/2024	100478	NaturZone	Invoice: 712905 (Reference: Monthly Pest Control Service Includes Monthly Billing for Annual Fire	295.00		96,944.43
11/8/2024	110824ACH	Engage PEO	BOS MTG	695.90		96,248.53
11/15/2024	100479	Arbitrage Rebate Counselors LLC	Invoice: 110624 (Reference: Arbitrage Services 9/9/23-9/9/24.)	475.00		95,773.53
11/15/2024	832		assessments collected		6,903.69	102,677.22
11/15/2024	832		restricted cash for 2014		1,531.25	104,208.47
11/15/2024	832		restricted cash for 2016		1,838.91	106,047.38
11/15/2024	832		restricted cash for 2020		1,179.60	107,226.98
11/17/2024	111724ACH	Brighthouse Networks	Reference: 16550 EMERALD BLOSSOM BLVD. 10/10/24 through 11/09/24	438.89		106,788.09
11/18/2024	100480	Hillsborough County BOCC	Invoice: 102324-1396 (Reference: 16550 EMERALD BLOSSOM BLVD.)	1,747.87		105,040.22
11/18/2024	100481	Site Masters of Florida	Invoice: 111424-1 (Reference: final Contract amount (\$7,500).)	7,500.00		97,540.22
11/18/2024	100482	STANTEC CONSULTING	Invoice: 2308889 (Reference: Engineering Fees for Period Ending, November 1, 2024.)	992.00		96,548.22
11/19/2024	100483	Gig Fiber LLC - Streetleaf	Invoice: 3437 (Reference: Emerald Blossom Bridge November 2024.)	250.00		96,298.22
11/19/2024	100484	Poop 911	Invoice: 6174C (Reference: 11 stations emtied/refilled.)	388.20		95,910.02
11/20/2024	100485	Breeze Connected, LLC	Invoice: 4207 (Reference: Planning & Coordination.)	2,500.00		93,410.02
11/22/2024	100486	Steadfast Environmental	Invoice: SE-25172 (Reference: Reset & staking of 17 Oaks.)	2,200.00		91,210.02
11/22/2024	100487	DC Integrations LLC	Invoice: 25113 (Reference: NEW VIKING F1 MOTOR AND ARM.)	5,300.00		85,910.02
11/22/2024	100488	Phillips Electric	Reference: Replacement of twist timer switches. https://clientname(FILLIN).payableslockbox.com/Do	659.60		85,250.42
11/22/2024	831		assessments collected		4,364.59	89,615.01
11/22/2024	831		restricted cash for 2014		968.07	90,583.08
11/22/2024	831		restricted cash for 2016		1,162.58	91,745.66
11/22/2024	831		restricted cash for 2020		745.76	92,491.42
11/27/2024	100489	Florida Lake & Pond Care	Invoice: 25181 (Reference: LAKE SERVICE AQUATIC WEED CONTROL ALGAE CONTROL.)	1,312.65		91,178.77
11/27/2024	100490	H2 Lagoon Solutions	Invoice: 2633 (Reference: Monthly commercial pool svc.)	2,625.00		88,553.77
11/27/2024	100491	Brightview Landscape Services	Invoice: 9115280 (Reference: Landscape Manlt.)	16,103.92		72,449.85
11/29/2024	112924ACH	Engage PEO	BOS MTG	911.20		71,538.65
11/30/2024				67,227.03	32,905.97	71,538.65
12/3/2024	100492	The Pool Works of Florida, Inc	Invoice: 400251 (Reference: Delivery of Tile 50% of Contract Due Upon Delivery of Tile.)	45,580.00		25,958.65
12/3/2024	833		assessments collected		3,137.26	29,095.91

DG Farms
Check Register
FY 2025

Date	Ref #	Vendor Name	Memo	Disbursements	Deposits	Balance
12/3/2024	833		restricted cash for 2014		695.85	29,791.76
12/3/2024	833		restricted cash for 2016		835.66	30,627.42
12/3/2024	833		restricted cash for 2020		536.05	31,163.47
12/3/2024			Funds Transfer		75,000.00	106,163.47
12/5/2024	120524ACH1	TECO	Reference: DG FARMS, PH 1A October 10, 2024 - November 08, 2024	1,507.43		104,656.04
12/5/2024	120524ACH2	TECO	Reference: DG FARMS, PH 7/8A October 10, 2024 - November 08, 2024	1,934.52		102,721.52
12/5/2024	120524ACH3	TECO	Reference: DG FARMS, PH 1B October 10, 2024 - November 08, 2024	3,202.52		99,519.00
12/5/2024	120524ACH4	TECO	Reference: 16414 LITTLE GARDEN DR October 10, 2024 - November 08, 2024	231.24		99,287.76
12/5/2024	120524ACH5	TECO	Reference: 16568 EMERALD BLOSSOM BLVD October 10, 2024 - November 08, 2024	489.01		98,798.75
12/5/2024	120524ACH6	TECO	Reference: 5009 BELLA ARMONIA CR October 10, 2024 - November 08, 2024	533.21		98,265.54
12/5/2024	120524ACH7	TECO	Reference: DG FARMS COMMUNITY DEVEL 16550 EMERALD BLOSSOM BLVD October 10, 2024 - November 08, 2024	778.49		97,487.05
12/5/2024	120524ACH8	TECO	Reference: DG FARMS, PH 6A October 10, 2024 - November 08, 2024	858.89		96,628.16
12/5/2024	120524ACH9	TECO	Reference: DG FARMS PH 2 October 10, 2024 - November 08, 2024	1,317.84		95,310.32
12/5/2024	120524ACH10	TECO	Reference: DPGF/STE#340 16510 EMERALD BLOSSOM BL GT October 10, 2024 - November 08, 2024	39.25		95,271.07
12/5/2024	120524ACH11	TECO	Reference: SR 674 AND US HWY01 October 10, 2024 - November 08, 2024	757.85		94,513.22
12/5/2024	100493	Hillsborough County Tax Collector	Invoice: 120424 (Reference: Property Taxes.)	61.29		94,451.93
12/5/2024	120524ACH	TECO	Reference: DG FARMS PH 3 : October 10, 2024 - November 08, 2024	1,046.22		93,405.71
12/6/2024	834		assessments collected		632,377.17	725,782.88
12/6/2024	834		restricted cash for 2014		140,262.41	866,045.29
12/6/2024	834		restricted cash for 2016		168,444.41	1,034,489.70
12/6/2024	834		restricted cash for 2020		108,051.06	1,142,540.76
12/9/2024	100494	Breeze	Invoice: 19767 (Reference: Service Area- Amenity Mgmt..)	1,835.00		1,140,705.76
12/9/2024	100495	Brightview Landscape Services	Invoice: 9077503 (Reference: Landscape Mani For October.)	16,103.92		1,124,601.84
12/9/2024	100496	IPFS CORPORATION	Invoice: 120324-9253 (Reference: Payment 3.)	3,904.69		1,120,697.15
12/9/2024	100497	STRALEY ROBIN VERICKER	Invoice: 25617 (Reference: For Professional Services Rendered Through October 31, 2024.)	1,038.50		1,119,658.65
12/9/2024	100498	NaturZone	Invoice: 721049 (Reference: Monthly Pest Control Service Includes Monthly Billing for Annual Fire	295.00		1,119,363.65
12/9/2024	100499	Breeze Connected, LLC	Invoice: 4213 (Reference: Holiday Inn - Meeting.) Invoice: 4229 (Reference: Professional Manage	9,883.34		1,109,480.31
12/9/2024	100500	Phillips Electric	Invoice: 112924 (Reference: Replacement of bad breaker box and breakers.)	898.78		1,108,581.53
12/9/2024	100501	Hillsborough County BOCC	Invoice: 112724-1396 (Reference: 16550 EMERALD BLOSSOM BLVD.)	1,160.19		1,107,421.34
12/13/2024	100502	Poop 911	Invoice: 6435C (Reference: 11 stations emptied/refilled.)	388.20		1,107,033.14
12/13/2024	100503	Breeze Connected, LLC	Invoice: 4278 (Reference: Holiday Inn - Meeting.)	125.00		1,106,908.14
12/13/2024	100504	Gig Fiber LLC - Streetleaf	Invoice: 3574 (Reference: Emerald Blossom Bridge Dec 2024.)	250.00		1,106,658.14
12/13/2024	100505	DC Integrations LLC	Invoice: 25162 (Reference: NEW FABRICATED POOL GATE.)	2,260.00		1,104,398.14
12/13/2024	100506	Florida Brothers Maint & Repair LLC	Invoice: 1218 (Reference: Replaced gate handle.) Invoice: 1219 (Reference: Insta led new black	372.34		1,104,025.80
12/16/2024	010625ACH	Hillsborough County BOCC	5003 BELLA ARMONIA CIR. 10/22-11/20/24 (paid online)	270.32		1,103,755.48
12/16/2024	100507	STANTEC CONSULTING	Invoice: 2322755 (Reference: Engineering Fees for Period Ending November 29, 2024.)	2,405.76		1,101,349.72
12/17/2024	835		assessments collected		61,124.67	1,162,474.39
12/17/2024	835		restricted cash for 2014		13,557.56	1,176,031.95
12/17/2024	835		restricted cash for 2016		16,281.60	1,192,313.55
12/17/2024	835		restricted cash for 2020		10,444.06	1,202,757.61
12/27/2024	21	Jeffrey Duzzny	BOS MTG	184.70		1,202,572.91
12/27/2024	122724ACH	Brighthouse Networks	Reference: 16550 EMERALD BLOSSOM BLVD. 12/10/24 through 01/09/25	214.97		1,202,357.94
12/27/2024	122724ACH	Engage PEO	BOS MTG	726.50		1,201,631.44
12/31/2024	830		immaterial difference recon	0.01		1,201,631.43
12/31/2024				167,882.01	1,263,653.73	1,201,631.43
1/2/2025	100508	Florida Lake & Pond Care	Invoice: 25298 (Reference: LAKE SERVICE AQUATIC WEED CONTROL ALGAE.)	1,312.65		1,200,318.78

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1/3/2025		100509 Hillsborough County BOCC	Reference: 5003 BELLA ARMONIA CIR. https://clientname(FILLIN).payableslockbox.com/DocView/Invoice	549.14		1,199,769.64
1/6/2025	010625ACH1	TECO	Reference: DG FARMS PH 3 : November 09, 2024 - December 10, 2024	1,003.02		1,198,766.62
1/6/2025	010625ACH2	TECO	Reference: DG FARMS, PH 7/8A November 09, 2024 - December 10, 2024	1,934.52		1,196,832.10
1/6/2025	010625ACH3	TECO	Reference: DG FARMS, PH 1B November 09, 2024 - December 10, 2024	3,157.22		1,193,674.88
1/6/2025	010625ACH4	TECO	DPFG/STE#340 16510 EMERALD BLOSSOM BL GT November 09, 2024 - December 10, 2024	41.76		1,193,633.12
1/6/2025	010625ACH5	TECO	16414 LITTLE GARDEN DR November 09, 2024 - December 10, 2024	266.07		1,193,367.05
1/6/2025	010625ACH6	TECO	DG FARMS COMMUNITY DEVEL 16550 EMERALD BLOSSOM BLVD November 09, 2024 - December 10, 2024	280.64		1,193,086.41
1/6/2025	010625ACH7	TECO	16568 EMERALD BLOSSOM BLVD November 09, 2024 - December 10, 2024	588.37		1,192,498.04
1/6/2025	010625ACH8	TECO	5009 BELLA ARMONIA CR November 09, 2024 - December 10, 2024	675.45		1,191,822.59
1/6/2025	010625ACH9	TECO	SR 674 AND US HWY01 November 09, 2024 - December 10, 2024	757.85		1,191,064.74
1/6/2025	010625ACH10	TECO	DG FARMS, PH 6A November 09, 2024 - December 10, 2024	858.89		1,190,205.85
1/6/2025	010625ACH11	TECO	DG FARMS PH 2 November 09, 2024 - December 10, 2024	1,264.14		1,188,941.71
1/6/2025	010625ACH12	TECO	DG FARMS, PH 1A November 09, 2024 - December 10, 2024	1,445.63		1,187,496.08
1/6/2025	100510	Breeze	Invoice: 19935 (Reference: Service Area- Amenity Mgmt..)	1,835.00		1,185,661.08
1/6/2025	100511	Breeze Connected, LLC	Invoice: 4328 (Reference: Professional Management Services.)	3,758.34		1,181,902.74
1/7/2025	834		assessments collected		185,074.27	1,366,977.01
1/7/2025	834		restricted cash for 2014		41,049.81	1,408,026.82
1/7/2025	834		restricted cash for 2016		49,297.68	1,457,324.50
1/7/2025	834		restricted cash for 2020		31,622.70	1,488,947.20
1/8/2025			Funds Transfer	111,731.00		1,377,216.20
1/8/2025			Funds Transfer	74,726.00		1,302,490.20
1/13/2025	100513	Brightview Landscape Services, Inc.	Invoice: 9177669 (Reference: Irrigation Inspection Repair for September 2024.)	611.20		1,301,879.00
1/13/2025	100514	Poop 911	Invoice: 6754C (Reference: 11 stations emptied/refilled.)	388.20		1,301,490.80
1/13/2025	100515	DC Integrations LLC	Invoice: 25182 (Reference: Videofied Z4 was in trouble and reporting tamper. Tech cleaned term	850.00		1,300,640.80
1/13/2025	100516	Brightview Landscape Services, Inc.	Invoice: 9166651 (Reference: Irrigation Inspection Repair for October 2024.)	747.24		1,299,893.56
1/14/2025	100517	Brightview Landscape Services, Inc.	Invoice: 9199734 (Reference: Install (8) 3-gallon Jasmine plants..)	654.15		1,299,239.41
1/16/2025	100518	NaturZone	Invoice: 729189 (Reference: Monthly Pest Control Service Includes Monthly Billing for Annual Fire	295.00		1,298,944.41
1/16/2025	100519	Hillsborough County BOCC	Invoice: 010225-1396 (Reference: 16550 EMERALD BLOSSOM BLVD.)	1,559.92		1,297,384.49
1/17/2025	011725ACH	Engage PEO	BOS MTG	1,341.80		1,296,042.69
1/17/2025	100520	Florida Brothers Maintenance & Repair	Invoice: 1225 (Reference: Repair and maintenance for amenity center.)	3,623.75		1,292,418.94
1/17/2025	100521	DC Integrations LLC	Invoice: 25280 (Reference: NEW VIKING F1 MOTOR AND ARM.)	5,300.00		1,287,118.94
1/21/2025	100522	STRALEY ROBIN VERICKER	Invoice: 25853 (Reference: Professional Services Rendered Through November 30, 2024.)	244.00		1,286,874.94
1/24/2025	012425ACH	Engage PEO	BOS MTG	1,126.50		1,285,748.44
1/24/2025	100523	Brightview Landscape Services, Inc.	Invoice: 9186330 (Reference: Landscape Maint for 1/25.)	16,103.92		1,269,644.52
1/24/2025	100524	Breeze Connected, LLC	Invoice: 4366 (Reference: Holiday Inn 1/13 meeting.) Invoice: 4371 (Reference: Welch tennis - T	507.97		1,269,136.55
1/24/2025	100525	Gig Fiber, LLC - Streetleaf	Invoice: 3711 (Reference: Solar Equipment Lease.)	250.00		1,268,886.55
1/25/2025	012525ACH	Brighthouse Networks	Reference: 16550 EMERALD BLOSSOM BLVD. 01/10/25 through 02/09/25	214.97		1,268,671.58
1/28/2025	100526	Stantec Consulting Services Inc.	Invoice: 2335670 (Reference: Engineering Fees for Period Ending January 3, 2025.) Invoice: 2335	4,641.12		1,264,030.46
1/29/2025	100527	DC Integrations LLC	Invoice: 25313 (Reference: Transformer coil for gate motor.)	500.00		1,263,530.46
1/29/2025	100528	Brightview Landscape Services, Inc.	Invoice: 18411861 (Reference: 5 HP Grundfos Deluxe Control Box 230v 1 PH.) Invoice: 9213974 (Re	1,611.00		1,261,919.46
1/31/2025	835		assessments collected		1,161.60	1,263,081.06
1/31/2025	836		immaterial recon discrepancy	0.01		1,263,081.05
1/31/2025	835		restricted cash for 2014		257.64	1,263,338.69
1/31/2025	835		restricted cash for 2016		309.41	1,263,648.10
1/31/2025	835		restricted cash for 2020		198.48	1,263,846.58
01/31/2024				246,756.44	308,971.59	1,263,846.58

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2/1/2025	100512	IPFS Corporation	Invoice: 010625-9253 (Reference: Payment 4.)	3,904.69		1,259,941.89
2/4/2025	100529	Kai	Invoice: 20083 (Reference: Service Area- Amenity Mgmt..)	1,835.00		1,258,106.89
2/4/2025	100530	Florida Lake & Pond Care	Invoice: 25413 (Reference: LAKE SERVICE AQUATIC WEED CONTROL ALGAE.)	1,312.65		1,256,794.24
2/5/2025	020525ACH	A & K Enterprise Of Manatee, Inc	Furniture	7,236.80		1,249,557.44
2/5/2025	020525ACH	A & K Enterprise Of Manatee, Inc	VOID: Invoice: 21390 (Reference: Furniture.) duplicate			1,249,557.44
2/6/2025	020625ACH1	TECO	DG FARMS PH 2 December 11, 2024 - January 10, 2025	1,283.05		1,248,274.39
2/6/2025	020625ACH2	TECO	DG FARMS, PH 1A November 09, 2024 - December 11, 2024 - January 10, 2025	1,470.40		1,246,803.99
2/6/2025	020625ACH3	TECO	Reference: DG FARMS, PH 7/8A December 11, 2024 - January 10, 2025	1,916.52		1,244,887.47
2/6/2025	020625ACH4	TECO	Reference: DG FARMS, PH 1B December 11, 2024 - January 10, 2025	3,125.90		1,241,761.57
2/6/2025	020625ACH5	TECO	DPFG/STE#340 16510 EMERALD BLOSSOM BL GT December 11, 2024 - January 10, 2025	34.70		1,241,726.87
2/6/2025	020625ACH6	TECO	DG FARMS COMMUNITY DEVEL 16550 EMERALD BLOSSOM BLVD December 11, 2024 - January 10, 2025	65.95		1,241,660.92
2/6/2025	020625ACH7	TECO	16568 EMERALD BLOSSOM BLVD December 11, 2024 - January 10, 2025	181.87		1,241,479.05
2/6/2025	020625ACH8	TECO	5009 BELLA ARMONIA CR December 11, 2024 - January 10, 2025	652.15		1,240,826.90
2/6/2025	020625ACH9	TECO	SR 674 AND US HWY01 December 11, 2024 - January 10, 2025	739.97		1,240,086.93
2/6/2025	020625ACH10	TECO	DG FARMS, PH 6A December 11, 2024 - January 10, 2025	838.65		1,239,248.28
2/6/2025	020625ACH	TECO	Reference: DG FARMS PH 3 : December 11, 2024 - January 10, 2025	1,017.33		1,238,230.95
2/7/2025	020725ACH4	TECO	16414 LITTLE GARDEN DR December 11, 2024 - January 10, 2025	21.52		1,238,209.43
2/7/2025	100531	Kai Connected, LLC	Invoice: 4396/4410/CR4207 (Reference: CHHJ - Haul away broken pool furn, monthly management servic	3,831.50		1,234,377.93
2/7/2025	830		assessments collected		29,621.41	1,263,999.34
2/7/2025	830		restricted cash for 2014		6,570.08	1,270,569.42
2/7/2025	830		restricted cash for 2016		7,890.16	1,278,459.58
2/7/2025	830		restricted cash for 2020		5,061.26	1,283,520.84
2/10/2025	100532	Florida Brothers Maintenance & Repair	Invoice: 1236 (Reference: Repaired/Adjusted (1) chain link gate handle & Replace (1) chain link g	644.85		1,282,875.99
2/10/2025	100533	Steadfast Alliance, LLC	Invoice: SE-26131 (Reference: Removed fallen shade beam and haul off site.)	1,440.00		1,281,435.99
2/10/2025	100534	Arbitrage Rebate Counselors LLC	Invoice: 020125 (Reference: Arbitrage Services 12/23/2024-12/23/2024.)	475.00		1,280,960.99
2/10/2025	100535	US BANK	Invoice: 7627723 (Reference: Trustee fees and incidental expense.)	4,540.63		1,276,420.36
2/11/2025	100536	IPFS Corporation	Invoice: 020725-59253 (Reference: Payment 5.)	3,904.69		1,272,515.67
2/12/2025	100537	Straley Robin Vericker	Invoice: 26001 (Reference: For Professional Services Rendered Through December 31, 2024.)	122.00		1,272,393.67
2/12/2025	100538	SchoolNow	Invoice: INV-SN-402 (Reference: Subscription starts: 10/1/2024-9/30/25.)	1,515.00		1,270,878.67
2/12/2025	100539	Stantec Consulting Services Inc.	Invoice: 2350300 (Reference: Engineering Fees for Period Ending January 31, 2025.)	2,385.70		1,268,492.97
2/12/2025	100540	The Pool Works of Florida, Inc	Invoice: 400282 (Reference: 100% of Completion.)	29,700.00		1,238,792.97
2/12/2025	100541	Poop 911	Invoice: 7068C (Reference: 11 stations emptied/refilled.)	388.20		1,238,404.77
2/12/2025	100542	Brightview Landscape Services, Inc.	Invoice: 9241925 (Reference: PVC Repair - irrigation Mainline 3" with a gate valve replac.)	820.00		1,237,584.77
2/12/2025	100543	Florida Fountains & Equipment, LLC	Invoice: F2024-848 (Reference: motor change from Florida Fountains & Equipment (FF&E)..)	844.00		1,236,740.77
2/12/2025	100544	DC Integrations LLC	Invoice: 25350 (Reference: New pool gate with lock TH24952.)	2,260.00		1,234,480.77
2/14/2025	021425ACH	Hillsborough County BOCC	Reference: 16550 EMERALD BLOSSOM BLVD. https://clientname(FILLIN).payableslockbox.com/DocView/Inv	2,057.79		1,232,422.98
2/17/2025	021725ACH	Hillsborough County BOCC	Reference: 5003 BELLA ARMONIA CIR.	945.10		1,231,477.88
2/19/2025	100545	NaturZone Pest Control	Invoice: 737171 (Reference: Monthly Pest Control ServiceIncludes Monthly Billing for Annual Fire	295.00		1,231,182.88
2/19/2025	100546	H2 Lagoon Solutions	Invoice: 2675 (Reference: Commercial Pool cleaning and other maintenance.)	975.00		1,230,207.88
2/20/2025	100547	Kai Connected, LLC	Invoice: 4454 (Reference: Holiday Inn 2.10 meeting.)	125.00		1,230,082.88
2/20/2025	100548	DC Integrations LLC	Invoice: 25390 (Reference: Monitor 3 cameras \$70 per camera per a month..) Invoice: 25389 (Re	3,785.00		1,226,297.88
2/21/2025	022125ACH	Engage PEO	BOS MTG 2-10-25	1,126.50		1,225,171.38
2/21/2025	100549	Gig Fiber, LLC - Streetleaf	Invoice: 3864 (Reference: DG Farms CDD - Amenity Parking_Feb 2025.)	200.00		1,224,971.38
2/24/2025	100550	Gig Fiber, LLC - Streetleaf	Invoice: 3863 (Reference: DG Farms CDD - Emerald Blossom Bridge_Feb 2025.)	250.00		1,224,721.38
2/26/2025	022625ACH	Brighthouse Networks	Reference: 16550 EMERALD BLOSSOM BLVD. 02/10/25 through 03/09/25	214.97		1,224,506.41
02/28/2025				88,483.08	49,142.91	1,224,506.41

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3/1/2025	WIRE	DG Farms CDD c/o U S Bank	DS 2014 A-1 Tax collections FY25	208,509.40		1,015,997.01
3/1/2025	WIRE	DG Farms CDD c/o U S Bank	DS 2016 Tax collections FY25	250,403.82		765,593.19
3/1/2025	WIRE	DG Farms CDD c/o U S Bank	DS 2020 Tax collections FY25	160,625.09		604,968.10
3/3/2025	100551	Straley Robin Vericker		1434 1,337.16		603,630.94
3/3/2025	100551	Straley Robin Vericker	VOID: Duplicate Invoice: 26081 (Reference: For Professional Services Rendered Through January 31,			603,630.94
3/4/2025	030425ACH1	TECO	DG FARMS PH 2 January 11, 2025 - February 10, 2025	1,283.05		602,347.89
3/4/2025	030425ACH2	TECO	DG FARMS, PH 1A January 11, 2025 - February 10, 2025	1,470.35		600,877.54
3/4/2025	030425ACH3	TECO	Reference: DG FARMS, PH 7/8A January 11, 2025 - February 10, 2025	1,916.52		598,961.02
3/4/2025	030425ACH4	TECO	Reference: DG FARMS, PH 1B January 11, 2025 - February 10, 2025	3,125.90		595,835.12
3/4/2025	030425ACH7	TECO	DPFG/STE#340 16510 EMERALD BLOSSOM BL GT January 11, 2025 - February 10, 2025	193.52		595,641.60
3/4/2025	030425ACH8	TECO	16414 LITTLE GARDEN DR January 11, 2025 - February 10, 2025	212.29		595,429.31
3/4/2025	030425ACH9	TECO	5009 BELLA ARMONIA CR January 11, 2025 - February 10, 2025	651.72		594,777.59
3/4/2025	030425ACH10	TECO	SR 674 AND US HWY01 January 11, 2025 - February 10, 2025	739.97		594,037.62
3/4/2025	030425ACH11	TECO	DG FARMS, PH 6A January 11, 2025 - February 10, 2025	838.65		593,198.97
3/4/2025	030425ACH65	TECO	DG FARMS COMMUNITY DEVEL 16550 EMERALD BLOSSOM BLVD January 11, 2025 - February 10, 2025	62.44		593,136.53
3/4/2025	030425ACH	TECO	Reference: DG FARMS PH 3 : January 11, 2025 - February 10, 2025	1,017.33		592,119.20
3/4/2025	100552	Kai	Reference: Service Area- Amenity Mgmt..	1,835.00		590,284.20
3/4/2025	100552	Kai	VOID (duplicate): Invoice: 20213 (Reference: Service Area- Amenity Mgmt..)			590,284.20
3/6/2025	100553	Gig Fiber, LLC - Streetleaf	Invoice: 4001 (Reference: DG Farms CDD - Amenity Parking_March 2025.) Invoice: 4002 (Reference:	450.00		589,834.20
3/7/2025	030425ACH5	TECO	16568 EMERALD BLOSSOM BLVD January 11, 2025 - February 10, 2025	61.34		589,772.86
3/7/2025	100554	IPFS Corporation	Invoice: 030325-59253 (Reference: Payment 6.)	3,904.69		585,868.17
3/10/2025	100555	Florida Lake & Pond Care	Invoice: 25525 (Reference: LAKE SERVICE AQUATIC WEED CONTROL ALGAE.)	1,312.65		584,555.52
3/11/2025	031125ACH	Restaurant Furniture 4 Less	Furniture for DG Farms	3,367.12		581,188.40
3/11/2025	835		assessments collected		1,790.30	582,978.70
3/11/2025	835		restricted cash for 2014		397.09	583,375.79
3/11/2025	835		restricted cash for 2016		476.88	583,852.67
3/11/2025	835		restricted cash for 2020		305.90	584,158.57
3/12/2025	100556	Stantec Consulting Services Inc.	Invoice: 238202064 (Reference: For Period Ending: February 28, 2025.)	3,357.20		580,801.37
3/17/2025	100557	DC Integrations LLC	nvoice: 25451 (Reference: DOORKING ENTRY UNIT SCREEN. INSTALL AND TEST..) Invoice: 25452 (Refer	13,475.00		567,326.37
3/17/2025	100558	The Pool Works of Florida, Inc	Invoice: 400310 (Reference: Replace Motor on Pool Water Feature.)	13,282.00		554,044.37
3/19/2025	100559	H2 Lagoon Solutions	Invoice: 2698 (Reference: Commercial Pool cleaning and other maintenance.) Invoice: 2706 (Refer	3,175.00		550,869.37
3/19/2025	100560	NaturZone Pest Control	Invoice: 745381 (Reference: Monthly Pest Control Service Includes Monthly Billing for Annual Fire	295.00		550,574.37
3/19/2025	100561	Poop 911	Invoice: 7415C (Reference: 11 stations emtied/refilled.)	97.05		550,477.32
3/19/2025	100562	Brightview Landscape Services, Inc.	Invoice: 9153027 (Reference: Landscape Maint for 12/24.)	16,103.92		534,373.40
3/19/2025	100563	Straley Robin Vericker	Invoice: 26252 (Reference: General prof Legal services.)	183.00		534,190.40
3/21/2025	032125ACH	Engage PEO	BOS MTG 3-10-25	911.20		533,279.20
3/21/2025	100564	Brightview Landscape Services, Inc.	Invoice: 9275004 (Reference: Staking of the tree on Pendola Rock with a set of 2X.)	85.00		533,194.20
3/25/2025	032525ACH	Hillsborough County BOCC	16550 EMERALD BLOSSOM BLVD.	371.34		532,822.86
3/31/2025	832		Immaterial recon difference	0.01		532,822.85
03/31/2025				694,653.73	2,970.17	532,822.85
4/1/2025	040125ach	Engage PEO	rob medonza backpay	265.30		532,557.55
4/1/2025	100565	Florida Lake & Pond Care	Invoice: 25637 (Reference: LAKE SERVICE AQUATIC WEED CONTROL ALGAE.)	1,312.65		531,244.90
4/2/2025	040225ACH	Brighthouse Networks	Reference: 16550 EMERALD BLOSSOM BLVD. 03/10/25 through 04/09/25	215.00		531,029.90
4/3/2025	100566	Kai Connected, LLC	Invoice: 4521 (Reference: Professional Management Services.)	3,758.34		527,271.56
4/3/2025	100567	Kai	Invoice: 20248 (Reference: Service Area- Amenity Mgmt..)	1,835.00		525,436.56
4/3/2025	100568	IPFS Corporation	Invoice: 040325-59253 (Reference: Payment 7.)	3,904.69		521,531.87

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4/4/2025	040425ACH1	TECO	DG FARMS PH 2 February 11, 2025 - March 11, 2025	1,291.10		520,240.77
4/4/2025	040425ACH2	TECO	DG FARMS, PH 1A February 11, 2025 - March 11, 2025	1,478.19		518,762.58
4/4/2025	040425ACH3	TECO	Reference: DG FARMS, PH 7/8A February 11, 2025 - March 11, 2025	1,916.52		516,846.06
4/4/2025	040425ACH4	TECO	Reference: DG FARMS, PH 1B February 11, 2025 - March 11, 2025	3,142.62		513,703.44
4/4/2025	040425ACH5	TECO	16568 EMERALD BLOSSOM BLVD February 11, 2025 - March 11, 2025	45.97		513,657.47
4/4/2025	040425ACH6	TECO	16414 LITTLE GARDEN DR February 11, 2025 - March 11, 2025	316.46		513,341.01
4/4/2025	040425ACH7	TECO	DPFG/STE#340 16510 EMERALD BLOSSOM BL GT February 11, 2025 - March 11, 2025	431.28		512,909.73
4/4/2025	040425ACH8	TECO	5009 BELLA ARMONIA CR February 11, 2025 - March 11, 2025	703.92		512,205.81
4/4/2025	040425ACH9	TECO	SR 674 AND US HWY01 February 11, 2025 - March 11, 2025	743.84		511,461.97
4/4/2025	040425ACH10	TECO	DG FARMS COMMUNITY DEVEL 16550 EMERALD BLOSSOM BLVD February 11, 2025 - March 11, 2025	801.38		510,660.59
4/4/2025	040425ACH11	TECO	DG FARMS, PH 6A February 11, 2025 - March 11, 2025	843.02		509,817.57
4/4/2025	040425ACH	TECO	Reference: DG FARMS PH 3 : February 11, 2025 - March 11, 2025	1,024.17		508,793.40
4/4/2025	100569	DC Integrations LLC	Invoice: 25374 (Reference: Gate Repair.) Invoice: 25543 (Reference: 24/7 communication via ca	7,935.00		500,858.40
4/7/2025	831		assessments collected		21,968.85	522,827.25
4/7/2025	831		restricted cash for 2014		4,872.73	527,699.98
4/7/2025	831		restricted cash for 2016		5,851.78	533,551.76
4/7/2025	831		restricted cash for 2020		3,753.70	537,305.46
4/11/2025	100570	Chentee Tyler	VOID: VOID(stop payment put on the check): Invoice: 0002 (Reference: off duty Deputy Sheriffs Secu			537,305.46
4/11/2025	100571	Jay Meyers	Invoice: 0003 (Reference: off duty Deputy Sheriffs Security Service.)	168.00		537,137.46
4/11/2025	100572	Jamsly Duverna	Invoice: 0004 (Reference: off duty Deputy Sheriffs Security Service.)	168.00		536,969.46
4/14/2025	100573	Gig Fiber, LLC - Streetleaf	VOID: VOID(stop payment put on the check): Invoice: 4151 (Reference: DG Farms CDD - Emerald Bloss			536,969.46
4/21/2025	100574	Hillsborough County BOCC	Invoice: 032525-1396 (Reference: 16550 EMERALD BLOSSOM BLVD.)	924.60		536,044.86
4/21/2025	100575	DC Integrations LLC	Invoice: 25592 (Reference: Monitor 1 camera add on for pool entrance gate \$70 per month..)	210.00		535,834.86
4/21/2025	100576	Brightview Landscape Services, Inc.	Invoice: 9315166 (Reference: Removal of the dead cypress tree uprooted by Hurricane Milto.)	510.00		535,324.86
4/21/2025	100577	Jamsly Duverna	Invoice: 0005 (Reference: off duty Deputy Sheriffs Security Service.)	168.00		535,156.86
4/22/2025	042225ACH	Brighthouse Networks	Reference: 16550 EMERALD BLOSSOM BLVD. 04/10/25 through 05/09/25	215.00		534,941.86
4/22/2025	100578	ECS Integrations LLC	Invoice: 102461 (Reference: The gate motor needed to be powered cycled because of loose gate arm	595.00		534,346.86
4/23/2025	100579	Chentee Tyler	VOID: Invoice: 0002 (Reference: off duty Deputy Sheriffs Security Service.)			534,346.86
4/23/2025	100580	Gig Fiber, LLC - Streetleaf	Invoice: 4151 (Reference: DG Farms CDD - Emerald Blossom Bridge April 2025.) Invoice: 4150 (Re	450.00		533,896.86
4/25/2025	100581	NaturZone Pest Control	Invoice: 753641 (Reference: Monthly pest control.)	295.00		533,601.86
4/25/2025	100582	H2 Lagoon Solutions	Invoice: 2716 (Reference: Commercial Pool cleaning and other maintenance.)	975.00		532,626.86
4/25/2025	830		assessments collected		320.94	532,947.80
4/25/2025	830		restricted cash for 2014		71.19	533,018.99
4/25/2025	830		restricted cash for 2016		85.49	533,104.48
4/25/2025	830		restricted cash for 2020		54.84	533,159.32
4/29/2025	100583	Hillsborough County BOCC	Invoice: 022425-9065 (Reference: 5003 BELLA ARMONIA CIR.) Invoice: 032625-9065 (Reference: 5003	602.10		532,557.22
4/30/2025	836		immaterial recon difference	0.01		532,557.21
04/30/2025				37,245.16	36,979.52	532,557.21
5/1/2025	100584	Zeus Safety and Marking LLC	Invoice: 1003 (Reference: Thermoplastic Lineal FT.)	2,900.56		529,656.65
5/2/2025	050225ach1	Engage PEO	bos 4-21-25	1,126.50		528,530.15
5/2/2025	100585	Brightview Landscape Services, Inc.	Invoice: 9315196 (Reference: PVC Repair.)	1,252.24		527,277.91
5/2/2025	100586	Poop 911	Invoice: 7527C (Reference: 11 stations emtied/refilled.)	97.05		527,180.86
5/5/2025	100587	Kai	Invoice: 20340 (Reference: Service Area- Amenity Mgmt..)	1,835.00		525,345.86
5/5/2025	100588	Kai Connected, LLC	Invoice: 4550 (Reference: Professional Management Services.)	3,758.34		521,587.52
5/6/2025	050625ACH1	TECO	DG FARMS PH 2 March 12, 2025 - April 09, 2025	1,291.10		520,296.42
5/6/2025	050625ACH2	TECO	DG FARMS, PH 1A March 12, 2025 - April 09, 2025	1,478.19		518,818.23

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5/6/2025	050625ACH3	TECO	Reference: DG FARMS, PH 7/8A March 12, 2025 - April 09, 2025	1,916.52		516,901.71
5/6/2025	050625ACH4	TECO	Reference: DG FARMS, PH 1B March 12, 2025 - April 09, 2025	3,142.62		513,759.09
5/6/2025	050625ACH5	TECO	16568 EMERALD BLOSSOM BLVD March 12, 2025 - April 09, 2025	46.13		513,712.96
5/6/2025	050625ACH6	TECO	DPFG/STE#340 16510 EMERALD BLOSSOM BL GT March 12, 2025 - April 09, 2025	369.46		513,343.50
5/6/2025	050627ACH6	TECO	16414 LITTLE GARDEN DR March 12, 2025 - April 09, 2025	315.66		513,027.84
5/6/2025	050625ACH7	TECO	5009 BELLA ARMONIA CR March 12, 2025 - April 09, 2025	705.23		512,322.61
5/6/2025	050625ACH8	TECO	SR 674 AND US HWY01 March 12, 2025 - April 09, 2025	743.84		511,578.77
5/6/2025	050625ACH9	TECO	DG FARMS, PH 6A March 12, 2025 - April 09, 2025	843.02		510,735.75
5/6/2025	050625ACH10	TECO	DG FARMS COMMUNITY DEVEL 16550 EMERALD BLOSSOM BLVD March 12, 2025 - April 09, 2025	909.33		509,826.42
5/6/2025	050625ACH	TECO	Reference: DG FARMS PH 3 : February 11, 2025 - March 11, 2025	1,024.17		508,802.25
5/6/2025	100589	ECS Integrations LLC	Invoice: 102474 (Reference: The exit gate was closing in 6 seconds after a car would pass.)	220.00		508,582.25
5/6/2025	100590	Hillsborough County BOCC	Invoice: 042325-1396 (Reference: 16550 EMERALD BLOSSOM BLVD.)	1,202.87		507,379.38
5/7/2025	100591	Hillsborough County BOCC	Reference: 5003 BELLA ARMONIA CIR. https://clientname(FILLIN).payableslockbox.com/DocView/Invoice	271.53		507,107.85
5/7/2025	838-15		assessments collected		2,910.87	510,018.72
5/7/2025	838-15		restricted cash for 2014		645.64	510,664.36
5/7/2025	838-15		restricted cash for 2016		775.36	511,439.72
5/7/2025	838-15		restricted cash for 2020		497.37	511,937.09
5/8/2025	100592	Gig Fiber, LLC - Streetleaf	Invoice: 4385 (Reference: Emerald Blossom Bridge May 2025.) Invoice: 4384 (Reference: Amenity	457.50		511,479.59
5/12/2025	100593	Kory P. Swanson	Invoice: 0009 (Reference: Security Services.) Invoice: 0011 (Reference: Security Services.)	336.00		511,143.59
5/12/2025	100594	Samuel Ramsey Porter III	Invoice: 0008 (Reference: Security Services.)	168.00		510,975.59
5/13/2025	100595	IPFS Corporation	Invoice: 0050125-59253 (Reference: Payment 8.)	3,904.69		507,070.90
5/14/2025	100596	FL Dept of Health in Hillsborough County	Invoice: 29-BID-7841015 (Reference: Pool Permit.)	275.00		506,795.90
5/16/2025	100597	Tyler Schaeffer	Invoice: 0010 (Reference: Security Services.) Invoice: 0012 (Reference: Security Services.)	336.00		506,459.90
5/19/2025	100598	Samuel Ramsey Porter III	Reference: Security Services. https://clientname(FILLIN).payableslockbox.com/DocView/InvoiceViewe	168.00		506,291.90
5/22/2025	100599	Stantec Consulting Services Inc.		1210048	3,203.05	503,088.85
5/22/2025	100600	Straley Robin Vericker		1434	4,245.00	498,843.85
5/22/2025	100600	Straley Robin Vericker	VOID: 001434			498,843.85
5/22/2025	100601	Jamsly Duverna	Reference: off duty Deputy Sheriffs Security Service. https://clientname(FILLIN).payableslockbox.	168.00		498,675.85
5/22/2025	100602	Jay Meyers	Reference: off duty Deputy Sheriffs Security Service. https://clientname(FILLIN).payableslockbox.	168.00		498,507.85
5/23/2025	052325ach	Engage PEO	bos 5-12-25	911.20		497,596.65
5/27/2025	052725ACH	Brighthouse Networks	Reference: 16550 EMERALD BLOSSOM BLVD. 05/10/25 through 06/09/25	215.00		497,381.65
5/27/2025	100603	Arbitrage Rebate Counselors LLC	Arbitrage Services 4/21/24-4/21/25	475.00		496,906.65
5/28/2025	100604	Hillsborough County BOCC	5003 BELLA ARMONIA CIR	315.96		496,590.69
5/29/2025	100605	Hillsborough County BOCC	16550 EMERALD BLOSSOM BLVD	1,359.72		495,230.97
5/31/2025	838-14		FY25 tax collections - DS 2014 A-1	5,269.82		489,961.15
05/31/2025				47,425.30	4,829.24	489,961.15
6/4/2025	060425ACH1	TECO	DG FARMS PH 2 April 10, 2025 - May 09, 2025	1,291.10		488,670.05
6/4/2025	060425ACH2	TECO	DG FARMS, PH 1A April 10, 2025 - May 09, 2025	1,478.19		487,191.86
6/4/2025	060425ACH3	TECO	Reference: DG FARMS, PH 7/8A April 10, 2025 - May 09, 2025	1,916.52		485,275.34
6/4/2025	060425ACH4	TECO	Reference: DG FARMS, PH 1B April 10, 2025 - May 09, 2025	3,142.62		482,132.72
6/4/2025	060425ACH5	TECO	16568 EMERALD BLOSSOM BLVD April 10, 2025 - May 09, 2025	53.04		482,079.68
6/4/2025	060425ACH6	TECO	16414 LITTLE GARDEN DR April 10, 2025 - May 09, 2025	112.41		481,967.27
6/4/2025	060425ACH7	TECO	DPFG/STE#340 16510 EMERALD BLOSSOM BL GT April 10, 2025 - May 09, 2025	338.59		481,628.68
6/4/2025	060425ACH8	TECO	5009 BELLA ARMONIA CR April 10, 2025 - May 09, 2025	728.82		480,899.86
6/4/2025	060425ACH9	TECO	SR 674 AND US HWY01 April 10, 2025 - May 09, 2025	743.84		480,156.02
6/4/2025	060425ACH10	TECO	DG FARMS, PH 6A April 10, 2025 - May 09, 2025	843.02		479,313.00

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6/4/2025	060425ACH	TECO	Reference: DG FARMS PH 3 : April 10, 2025 - May 09, 2025	1,024.17		478,288.83
6/5/2025	060525ACH	TECO	DG FARMS COMMUNITY DEVEL 16550 EMERALD BLOSSOM BLVD April 10, 2025 - May 09, 2025	1,026.63		477,262.20
6/6/2025	100606	Kai Connected, LLC	Invoice: 4582 (Reference: Professional Management Services.)	3,758.34		473,503.86
6/6/2025	100607	Gig Fiber, LLC - Streetleaf	Invoice: 4553 (Reference: Emerald Blossom Bridge June 2025.) Invoice: 4552 (Reference: Amenity	463.50		473,040.36
6/6/2025	100608	IPFS Corporation	Invoice: 060325-59253 (Reference: Payment 9.)	3,904.69		469,135.67
6/6/2025	100609	Kai	Invoice: 20423 (Reference: Service Area- Amenity Mgmt..)	1,835.00		467,300.67
6/9/2025	100610	Sterett Holdings LLC	Invoice: 1661 (Reference: Initial Payment for footbridge repair.)	9,861.50		457,439.17
6/9/2025	100611	Jonah Daniel	Invoice: 0015 (Reference: Security Services.)	189.00		457,250.17
6/9/2025	837		assessments collected		3,820.03	461,070.20
6/9/2025	837		restricted cash for 2014		847.29	461,917.49
6/9/2025	837		restricted cash for 2016		1,017.53	462,935.02
6/9/2025	837		restricted cash for 2020		652.71	463,587.73
6/11/2025	100612	US BANK	Invoice: 7764853 (Reference: Trustee fees and incidental expense.)	4,756.13		458,831.60
6/12/2025	100613	Stantec Consulting Services Inc.	Invoice: 2405634 (Reference: For Period Ending: May 30, 2025.)	845.39		457,986.21
6/17/2025	100614	H2 Lagoon Solutions	Invoice: 2734 (Reference: Commercial Pool cleaning and other maintenance.)	975.00		457,011.21
6/17/2025	100615	Hillsborough County Sheriff's Office	Invoice: CI-2025-13975 (Reference: Mileage and Admin Fees.)	17.00		456,994.21
6/17/2025	100616	TSI Enforcement Inc	Invoice: INV10066 (Reference: Sereno Clubhouse Pool Officer.)	1,890.00		455,104.21
6/17/2025	100617	Brightview Landscape Services, Inc.	Invoice: 9320951 (Reference: Landscape Maint for 2/25.)	16,103.92		439,000.29
6/17/2025	100618	NaturZone Pest Control	Invoice: 762302 (Reference: Monthly pest control.)	295.00		438,705.29
6/17/2025	100619	Kory P. Swanson	Invoice: 0013 (Reference: Security Services.)	168.00		438,537.29
6/18/2025	100620	Brightview Landscape Services, Inc.	Invoice: 9320952 (Reference: Landscape Maint for 3/25.) Invoice: 9320953 (Reference: Landscape	64,415.68		374,121.61
6/18/2025	100621	NaturZone Pest Control	Invoice: 771171 (Reference: Monthly pest control.)	295.00		373,826.61
6/18/2025	100622	ECS Integrations LLC	Invoice: 102507 (Reference: . ALL CABLE NEEDED FOR VOICEDOWN FUNCTION.) Invoice: 102555 (Refe	4,010.00		369,816.61
6/18/2025	100623	Kory P. Swanson	Invoice: 0009A (Reference: Security Services.)	42.00		369,774.61
6/18/2025	100624	DC Integrations LLC	Invoice: 25516 (Reference: Monitor 3 cameras.)	630.00		369,144.61
6/18/2025	100625	H2 Lagoon Solutions	Invoice: 2651 (Reference: Monthly commercial pool svc.) Invoice: 2664 (Reference: Commercial Po	6,225.00		362,919.61
6/18/2025	100626	Marcella Metal Works Inc.	Invoice: 1083 (Reference: Gate repair.)	2,916.11		360,003.50
6/18/2025	100627	Florida Lake & Pond Care	Invoice: 25756 (Reference: LAKE SERVICE AQUATIC WEED CONTROL ALGAE.)	1,312.65		358,690.85
6/18/2025	838		assessments collected		7,764.29	366,455.14
6/18/2025	838		restricted cash for 2014		1,722.13	368,177.27
6/18/2025	838		restricted cash for 2016		2,068.15	370,245.42
6/18/2025	838		restricted cash for 2020		1,326.64	371,572.06
6/20/2025	100628	Hillsborough County Sheriff's Office	Invoice: CCI-2025-00565 (Reference: Mileage and Admin Fees.)	93.05		371,479.01
6/20/2025	100629	JBW Designs LLC	Invoice: 710003 (Reference: station in dog park.) Invoice: 710005 (Reference: 11 stations servi	514.52		370,964.49
6/20/2025	100630	ECS Integrations LLC	Invoice: 102643 (Reference: Camera Repair.)	3,480.00		367,484.49
6/23/2025	062325ach	Engage PEO	bos 6-9-25	1,126.50		366,357.99
6/23/2025	062325ACH	Brighthouse Networks	Reference: 16550 EMERALD BLOSSOM BLVD. 06/10/25 through 07/09/25	215.00		366,142.99
6/26/2025	100631	Straley Robin Vericker	Invoice: 26725 (Reference: For Professional Services Rendered ThroughMay 31, 2025.)	324.77		365,818.22
6/26/2025			Funds Transfer	140,000.00		225,818.22
6/26/2025			Funds Transfer		154,596.43	380,414.65
6/27/2025	100632	Restaurant Furniture 4 Less	Invoice: Inv-18660873 (Reference: Furniture.)	3,420.03		376,994.62
6/27/2025	100633	Finn Outdoor, LLC	Invoice: 2917 (Reference: Drainage Maintenance.)	6,800.00		370,194.62
6/27/2025	100634	A & K Enterprise Of Manatee, Inc	Invoice: 21945 (Reference: Furniture.)	3,645.00		366,549.62
6/27/2025	100635	ECS Integrations LLC	Invoice: 102644 (Reference: Camera Repair.)	1,780.00		364,769.62
6/27/2025	100636	Site Masters of Florida	Invoice: 121024-1 (Reference: Emerald Blossom Retaining Wall.)	2,600.00		362,169.62
6/30/2025		DC Integrations LLC	QuickBooks generated zero amount transaction for bill payment stub			362,169.62

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6/30/2025	100637	JBW Designs LLC	Invoice: 710002 (Reference: 11 stations serviced.)	404.52		361,765.10
6/30/2025	100638	Tyler Schaeffer	Invoice: 0017 (Reference: Security Services.)	180.00		361,585.10
6/30/2025	100639	Kory P. Swanson	Invoice: 00016 (Reference: Security Services.)	180.00		361,405.10
6/30/2025			Funds Transfer	154,596.43		206,808.67
06/30/2025				456,967.68	173,815.20	206,808.67