

# **K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT**



## **VISION PLANNING WORKSHOP**

**HAVEN MANAGEMENT SOLUTIONS  
APRIL 06, 2026**

**Date of Meeting:** Monday, April 06, 2026  
**Time:** 6:00 PM  
**Location:** Amenities Center located at 10820 Mistflower Lane 19037  
Tampa, Florida 33647

**AGENDA**

*For the full agenda packet, please contact: [Patricia@havenmgt.com](mailto:Patricia@havenmgt.com)*

- I. Call to Order/ Roll Call
- II. Presentation & Discussion of Fund Balance Analysis [EXHIBIT 1](#)
- III. Fiscal Year 2023-2026 Presentation for Reference [EXHIBIT 2](#)
- IV. Presentation for Discussion Rizzetta Proposed Amenity Budget [EXHIBIT 3](#)
- V. Audience Comments on Vision Projects
- VI. Supervisor Requests
- VII. Adjournment

Exhibit 1

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# K=BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT



**Analysis of Fund Balance & Capital Asset  
Reserves**

## K-BAR RANCH II

### GASB 54 – WHAT IS FUND BALANCE?

The objective of GASB Statement 54 (established in 2009) is to enhance the usefulness of fund balance information by:

- 1) Providing clearer fund balance classifications for the users of the financial statements
- 2) Improve financial reporting by establishing fund balance classifications that are easier to understand and apply.

The Major fund balance classifications for community development districts include

- Non-spendable
- Restricted
- Assigned by the Board of Supervisors by Motion
- Unassigned – available for any purpose

## K-BAR RANCJ II

### GASB 54 – WHAT IS FUND BALANCE?

Nonspendable - Legally or Contractually Required to be maintained (Amounts that cannot be spent due to constraints).

➤ Examples Include prepaids and deposits

Restricted Fund balance - should be reported as restricted when constraints placed on the use of resources are externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other government

➤ Examples – Debt Service Funds are Restricted for the payment of the Debt

Assigned Amounts - intended to be used for specific purposes. Intent (intended use) is expressed by a Governing body

➤ Examples – Amounts assigned for operating capital or asset reserves

Unassigned Fund Balance is the total fund balance in the general fund in excess of nonspendable, restricted, and assigned fund balance (i.e., surplus)  
Unassigned fund balances are technically available for any purpose

# Operating Reserves

## The Government Finance Officers Association (GFOA)

Recommends that local governments maintain operating reserves equal to two months of operating revenues or regular general fund operating expenditures

## Why – Sustainability & Cash Flow

The fiscal year of the local government – the CDD – operates on a fiscal year of October 1 – September 30.

Assessment revenues are distributed to the District beginning late November with the majority of assessments received late December thru the end of January

# FUND BALANCE ANALYSIS

**UNASSIGNED AT 09.30.2025:\$1,013,486**

**Available for Any Purpose**

	AUDITED FY 23
<b>NONSPENDABLE</b>	\$ 62,302.00
<b>ASSIGNED: Capital Reserves</b>	\$ 101,964.00
<b>ASSIGNED: Operating</b>	\$ -
<b>UNASSIGNED: Available for any Purpose</b>	\$ 749,763.00
<b>TOTAL FUND BALANCE (see electronic pg 12 of audit)</b>	\$ 914,029.00
	AUDITED FY 24
<b>NONSPENDABLE</b>	\$ 62,256.00
<b>ASSIGNED: Capital Reserves</b>	\$ 206,696.00
<b>ASSIGNED: Operating</b>	\$ -
<b>UNASSIGNED: Available for any Purpose</b>	\$ 897,985.00
<b>TOTAL FUND BALANCE (see electronic pg 12 of audit)</b>	\$ 1,166,937.00
	AUDITED FY 25
<b>NONSPENDABLE</b>	\$ 23,382.00
<b>ASSIGNED: Capital Reserves</b>	\$ 300,112.00
<b>ASSIGNED: Operating</b>	\$ -
<b>UNASSIGNED: Available for any Purpose</b>	\$ 1,013,486.00
<b>TOTAL FUND BALANCE (see electronic pg 12 of audit)</b>	\$ 1,336,980.00

# FUND BALANCE NET CASH AVAILABLE CHECK

PER AUDIT FY 25 (electronic page 12)

Cash	\$ 1,360,947
Minus Accounts Pay	\$ 36,199
Minus Unearned Rev	\$ 11,150
Minus Reserve Cash	\$ 300,112
Unassigned Fund Bal.	\$ 1,013,486
Net Cash Available	\$ 1,013,486

# Capital Reserves

Fiscal Calendar Year	Owner Total Annual Assessment	District Annual Reserve Assessment	Proposed Reserve Balance
2021	\$ 302	\$ 174,100	\$ 200,229
2022	\$ 310	\$ 178,453	\$ 381,504
2023	\$ 318	\$ 182,914	\$ 569,073
2024	\$ 326	\$ 187,487	\$ 763,113
2025	\$ 334	\$ 192,174	• \$ 963,801
2026	\$ 342	\$ 196,978	\$ 1,107,199

Capital Asset Reserve Study Suggested at 09.30.2025:  
\$963,801

Current Balance: at 09.30.2025: \$300,112

Underfunded \$663,689

## FUND BALANCE FOR THE GENERAL FUND

# Considerations for FY 2026

<b>Additional Assigned</b> for Capital Reserves	\$425,000
<b>Assigned</b> for Operating Reserve	\$318,264
<b>Unassigned</b> (available for any purpose)	<u>\$270,222</u>
Total Fund Balance	\$1,013,486

### Discussion

- Assign & Establish an Operating Reserve – 2 months: \$318,264.
- Additional Increase in Capital Reserve Fund: \$425,000. New underfunded balance would be **\$238,689 at FY 25**
- Remaining Unassigned \$270,223. Consider reducing to \$200,000 and adding \$70,233 to contingency for vision projects . Total = \$165,233

# Vision Projects – FY 26

Total Potential Available: \$165,233

Vision Project Categories:

Safety & Security: Includes such items as cameras & monitoring upgrades & enhancements

Sustainability: Includes such items as erosion control, Pond 221. Current budget = \$5,000. Reserve study provides for in 2030

Capital Projects: Such items as tennis court lighting

Beautification: Such items as tree/landscape enhancements

VISION PROJECTS LONG TERM FY 27 & BEYOND

Exhibit 2

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# STATEMENT 1

## K -BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT

### HISTORICAL ANALYSIS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED
<b>1 REVENUES</b>				
<b>2 SPECIAL ASSESSMENTS</b>				
3 SPECIAL ASSESSMENTS VIA TAX ROLL	1,695,515	1,867,963	2,049,022	2,004,580
4 TAX ROLL FOR TRANSFER TO RESERVE FUND	-	-	-	-
<b>5 SPECIAL ASSESSMENTS Total</b>	<b>1,695,515</b>	<b>1,867,963</b>	<b>2,049,022</b>	<b>2,004,580</b>
<b>6 INTEREST INCOME</b>				
7 INTEREST INCOME	12,676	27,514	39,218	-
<b>8 INTEREST INCOME Total</b>	<b>12,676</b>	<b>27,514</b>	<b>39,218</b>	<b>-</b>
<b>9 PRIOR YEAR BALANCE</b>				
10 FUND BALANCE FORWARD - UNASSIGNED	-	-	-	-
<b>11 PRIOR YEAR BALANCE Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12 OTHER MISC. REVENUES</b>				
13 MISCELLANEOUS REVENUES	37,682	18,525	14,861	-
<b>14 OTHER MISC. REVENUES Total</b>	<b>37,682</b>	<b>18,525</b>	<b>14,861</b>	<b>-</b>
<b>15 REVENUES Total</b>	<b>1,745,873</b>	<b>1,914,002</b>	<b>2,103,101</b>	<b>2,004,580</b>

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED
<b>16</b>	<b>EXPENDITURES</b>				
<b>17</b>	<b>FINANCE AND ADMINISTRATIVE</b>				
<b>18</b>	SUPERVISORS FEES	8,342	8,800	13,400	13,000
<b>19</b>	ADMINISTRATIVE SERVICES	4,820	5,061	5,061	5,213
<b>20</b>	DISTRICT MANAGEMENT	21,563	22,352	22,642	23,321
<b>21</b>	DISTRICT ENGINEER	8,998	18,605	26,971	17,000
<b>22</b>	ASSESSMENT ROLL	5,200	5,460	5,460	5,624
<b>23</b>	FINANCIAL & REVENUE COLLECTIONS	5,200	5,460	5,460	5,624
<b>24</b>	ACCOUNTING SERVICES	19,282	20,246	20,246	20,853
<b>25</b>	AUDITING SERVICES	6,000	4,840	4,800	5,000
<b>26</b>	MISCELLANEOUS FEES	996	-	-	-
<b>27</b>	PUBLIC OFFICIALS LIABILITY INSURANCE	2,733	2,829	3,027	4,105
<b>28</b>	BANK FEES	1,417	1,007	1,308	1,100
<b>29</b>	DUES, LICENSES & FEES	242	175	1,571	500
<b>30</b>	LEGAL ADVERTISING	8,633	4,987	1,309	5,000
<b>31</b>	WEBSITE FEES & FOR REMEDIATION	3,001	2,737	2,738	4,378
<b>32</b>	DISTRICT COUNSEL	44,135	84,481	116,276	35,000
<b>33</b>	LITIGATION.MEDIATION	-	-	-	75,000
<b>34</b>	<b>FINANCE AND ADMINISTRATIVE Total</b>	<b>140,562</b>	<b>187,040</b>	<b>230,269</b>	<b>220,718</b>

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED
<b>35 DEBT ADMINISTRATION</b>				
36 DISSEMINATION AGENT	6,000	6,000	6,000	6,000
37 TRUSTEE FEES	7,927	10,961	11,044	10,040
38 ARBITRAGE REBATE CALCULATION	900	900	450	900
<b>39 DEBT ADMINISTRATION Total</b>	<b>14,827</b>	<b>17,861</b>	<b>17,494</b>	<b>16,940</b>
<b>40 SECURITY OPERATIONS</b>				
41 GATE MAINTENANCE & REPAIRS	18,444	52,068	69,995	60,000
42 SECURITY CAMERAS CLUBHOUSE	3,493	-	-	-
43 SECURITY MONITORING SERVICES	137,024	134,480	32,029	51,734
<b>44 SECURITY OPERATION Total</b>	<b>158,961</b>	<b>186,548</b>	<b>102,024</b>	<b>111,734</b>
<b>45 ELECTRIC UTILITY SERVICES</b>				
46 UTILITY SERVICES	80,313	92,973	86,344	95,000
47 UTILITY-RECREATION FACILITIES	17,998	18,804	15,046	40,000
48 UTILITY-STREET LIGHTS	149,049	147,955	180,416	175,000
<b>49 ELECTRIC UTILITY SERVICES Total</b>	<b>247,360</b>	<b>259,732</b>	<b>281,806</b>	<b>310,000</b>
<b>50 GARBAGE/SOLID WASTE CONTROL SERVICES</b>				
51 GARBAGE-RECREATION FACILITY	2,925	3,198	5,798	6,000
<b>52 GARBAGE/SOLID WASTE CONTROL SERVICES Total</b>	<b>2,925</b>	<b>3,198</b>	<b>5,798</b>	<b>6,000</b>
<b>53 WATER-SEWER COMBINATION SERVICES</b>				
54 UTILITY SERVICES	1,913	2,319	9,634	3,500
<b>55 WATER-SEWER COMBINATION SERVICES Total</b>	<b>1,913</b>	<b>2,319</b>	<b>9,634</b>	<b>3,500</b>

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED
<b>56</b>	<b>STORM WATER CONTROL</b>				
57	AQUATIC MAINTENANCE	44,460	49,253	58,320	58,320
58	LAKE/POND BANK MAINTENANCE & REPAIR	4,600	1,490	908	5,000
59	WETLAND MONITORING & MAINTENANCE	4,739	4,308	-	5,000
<b>60</b>	<b>STORM WATER CONTROL Total</b>	<b>53,799</b>	<b>55,051</b>	<b>59,228</b>	<b>68,320</b>
<b>61</b>	<b>OTHER PHYSICAL ENVIRONMENT</b>				
62	PROPERTY INSURANCE	28,300	42,791	42,221	50,099
63	GENERAL LIABILITY INSURANCE	3,341	3,458	3,700	4,163
64	ENTRY AND WALLS REPAIRS & MAINTENANCE	10,375	4,698	-	8,000
65	LANDSCAPE MAINTENANCE	425,206	376,872	437,416	400,000
66	WELL MAINTENANCE	37,924	9,509	11,438	15,000
67	TREE REMOVAL	-	-	-	25,000
68	LANDSCAPE REPLACEMENT-PLANTS, SHRUBS, TREES	12,749	21,901	7,827	25,000
69	LANDSCAPE INSPECTION SERVICES	-	10,800	12,000	13,200
70	FIRE ANT TREATMENT	-	8,125	7,625	10,000
71	HOLIDAY DECORATIONS	16,750	19,148	21,448	25,000
72	STORM CLEANUP	-	-	-	50,000
73	LANDSCAPE- MULCH	42,456	50,000	53,550	55,000
74	LANDSCAPE ANNUALS	24,411	22,974	43,442	47,093
75	FIELD SERVICES	8,800	-	-	-
76	IRRIGATION REPAIR	25,592	20,207	13,042	25,000
77	WILDLIFE MANAGEMENT SERVICES	-	-	-	5,000
78	RUST PREVENTION	19,700	16,900	26,520	19,140
<b>79</b>	<b>OTHER PHYSICAL ENVIRONMENT Total</b>	<b>655,604</b>	<b>607,383</b>	<b>680,229</b>	<b>776,695</b>

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED
<b>80</b>	<b>ROAD &amp; STREET FACILITIES</b>				
<b>81</b>	PARKING LOT REPAIR & MAINTENANCE	-	-	-	1,500
<b>82</b>	ROADWAY REPAIR & MAINTENANCE	-	-	-	5,000
<b>83</b>	SIDEWALK MAINTENANCE % REPAIR	-	-	-	5,000
<b>84</b>	STREET SIGN REPAIR & MAINTENANCE		-	-	500
<b>85</b>	GATE MAINTENANCE & REPAIRS	18,431	-	-	-
<b>86</b>	<b>ROAD &amp; STREET FACILITIES Total</b>	<b>18,431</b>	<b>-</b>	<b>-</b>	<b>12,000</b>
<b>87</b>	<b>PARK &amp; RECREATION</b>				
<b>88</b>	MANAGEMENT CONTRACT	180,822	214,591	210,333	278,284
<b>89</b>	LIGHTING REPLACEMENT	627	3,997	22	2,500
<b>90</b>	CLUBHOUSE MAINTENANCE & REPAIR	5,528	11,465	20,845	10,000
<b>91</b>	OFFICE SUPPLIES	3,140	3,536	2,160	2,500
<b>92</b>	TENNIS COURT MAINTENANCE & SUPPLIES	869	-	-	-
<b>93</b>	CLUBHOUSE- FACILITY JANITORIAL SERVICE	2,728	-	-	-
<b>94</b>	POOL SERVICE CONTRACT	19,800	27,240	34,080	34,080
<b>95</b>	POOL PERMITS	275	275	275	300
<b>96</b>	POOL REPAIR & MAINTENANCE	239	4,955	11,962	6,500
<b>97</b>	FACILITY A/C & HEATING MAINTENANCE & REPAIRS	3,314	1,198	18,413	3,500
<b>98</b>	FURNITURE REPAIR/REPLACEMENT	140	-	117	12,500
<b>99</b>	PLAY GROUND EQUIPMENT MAINTENANCE & REPAIRS	-	-	-	500
<b>100</b>	TELEPHONE, CABLE & INTERNET	3,939	3,190	3,480	4,000
<b>101</b>	ATHLETIC COURT/FIELD/PLAYGROUND MAINTENANCE	240	7,456	944	5,000
<b>102</b>	PEST CONTROL & TERMITE BOND	1,165	1,099	996	3,509
<b>103</b>	CLUBHOUSE SUPPLIES	4,423	3,486	2,297	3,500
<b>104</b>	UTILITY GOLF CART MAINTENANCE	-	1,225	1,119	1,500

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	
105	GATE MAINTENANCE & REPAIRS	3,692	-	-	-
106	DOG WASTE STATION SUPPLIES & MAINTENANCE	210	-	1,054	500
107	<b>PARK &amp; RECREATION Total</b>	<b>231,151</b>	<b>283,713</b>	<b>308,097</b>	<b>368,673</b>
108	<b>SPECIAL EVENTS &amp; CONTINGENCY</b>				
109	CLUBHOUSE-SPECIAL EVENTS	4,968	7,570	6,337	15,000
110	MISCELLANEOUS CONTINGENCY	27,569	9,880	1,354	95,000
111	CAPITAL OUTLAY	-	140,053	111,465	-
112	<b>SPECIAL EVENTS &amp; CONTINGENCY Total</b>	<b>32,537</b>	<b>157,503</b>	<b>119,156</b>	<b>110,000</b>
113	<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING</b>	<b>1,558,070</b>	<b>1,760,348</b>	<b>1,813,735</b>	<b>2,004,580</b>
114	<b>ADDITIONAL SOURCES/(USES) OF FUNDS</b>				
115	<b>OTHER FINANCING</b>				
116	INTERFUND TRANSFER (REVENUE)	-	-	139,968	-
117	INTERFUND TRANSFER (EXPENSE)			(23,396)	-
118	ASSET PURCHASE			(329,170)	-
119	<b>OTHER FINANCING Total</b>	<b>-</b>	<b>-</b>	<b>(212,598)</b>	<b>-</b>
120	<b>TOTAL EXPENDITURES</b>	<b>1,558,070</b>	<b>1,760,348</b>	<b>2,026,333</b>	<b>2,004,580</b>
121					

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED
<b>122</b> NET CHANGE IN FUND BALANCE	187,803	153,654	76,768	
<b>123</b> AUDIT ADJUSTMENT	9,235	99,252	93,275	
<b>124</b> FUND BALANCE - BEGINNING RESERVE FUND	75,215	101,964	206,696	
<b>125</b> FUND BALANCE - BEGINNING - GENERAL FUND	641,774	812,065	960,241	
<b>126</b> FUND BALANCE ENDING	914,029	1,166,937	1,336,980	
<b>127</b>				-
<b>128</b> FUND BALANCE ANALYSIS	AUDITED FY 23	AUDITED FY 24	AUDITED FY 25	
<b>129</b>				
<b>130</b> NONSPENDABLE	62,302	62,256	23,382	
<b>131</b> ASSIGNED:OPERATING	-	-	-	
<b>132</b> ASSIGNED:RESERVES	101,964	206,696	300,112	
<b>133</b> UNASSIGNED	749,763	897,985	1,013,486	
<b>134</b> FUND BALANCE TOTAL	914,029	1,166,937	1,336,980	

Exhibit 3

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Rizzetta & Company

# **K-Bar Ranch II Community Development District**

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## **Amenity Staffing Proposed Budget**

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

**3434 Colwell Avenue, Suite 200  
Tampa, Florida 33614  
813.514.0400**

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

Current Positions	hr/wk
Clubhouse Manager - FT	40
Maintenance Supervisor - FT	40
Clubhouse Attendant - PT	25
Seasonal Pool Attendants – PT (15 weeks)	70
<b>Total</b>	<b>175</b>

**Summary:** Same hours as current contract.

Current Contract Cost	
Budgeted Personnel Total	\$ 226,634
General Management and Oversight	\$ 13,000
<b>Total Annual Cost:</b>	<b>\$ 239,634</b>

Proposed Contract Increase	
Budgeted Personnel Total	\$ 243,754
General Management and Oversight	\$ 13,000
<b>Total Annual Cost:</b>	<b>\$ 256,754</b>
Total Services Increase Cost:	\$ 17,120