

K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT



REGULAR MEETING AGENDA PACKAGE

DATE & TIME:
WEDNESDAY, APRIL 15, 2026
6:00 PM

LOCATION:
Amenities Center located at 10820
Mistflower Lane, Tampa, Florida
33647

HAVEN MANAGEMENT SOLUTIONS

K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT REGULAR MEETING

Wednesday, April 15, 2026 at 6:00 P.M.
Amenities Center located at 10820 Mistflower Lane, Tampa, Florida 33647

AGENDA

For the full agenda packet, please contact Patricia@havenmgt.com

I. Call to Order / Roll Call

II. Audience Comments – Agenda Items *(limited to 5 minutes per individual)*

III. Professional Vendor Presentations

A. Presentation of Team Deliverables

[EXHIBIT 1](#)

B. District Engineering Report – Johnson Engineering

1. Update & Discussion on Playground Drains *(Proposals to be distributed)*

[EXHIBIT 2](#)

2. Update & Discussion on Sidewalk Flooding Concern on

19308 Eagle Creek Ln. *(Proposals to be distributed)*

[EXHIBIT 3](#)

3. Update & Discussion on Pond 221 MES

[EXHIBIT 4](#)

➤ Consideration for Erosion Pond 23 Erosion Control Proposal

[EXHIBIT 5](#)

4. Update and Discussion on Additional Fencing Quote (Old Spanish Neighborhood)

➤ Consideration for Fence Install Proposal – Tampa Fence

[EXHIBIT 6](#)

\$2,668

5. Discussion of Acre Parcel (Additional Amenities Area)

[EXHIBIT 7](#)

6. Update & Discussion on MES Repair Pond 5

C. Blue Water Aquatics

1. Presentation of Aquatics Report

[EXHIBIT 8](#)

D. Field Services

1. Rizzetta K-Bar Ranch II Community Asset Management Report

[EXHIBIT 9](#)

2. Haven Management Solution Monthly Field Report [EXHIBIT 10](#)
3. Discussion of Haven Management Field Services Proposal
(to be distributed)
- E. District Counsel
1. Consideration of the First Amendment to Landscaping Maintenance Services Agreement [EXHIBIT 11](#)
2. Discussion of May 20 Rulemaking
- i. Approve Form of Notice of Rule Development & Rulemaking [EXHIBIT 12](#)
- ii. Proposed Holiday Lighting Policy [EXHIBIT 13](#)
- iii. Proposed Common Area Enforcement Rule (Trespass Resolution Ex. A)
 Proposed Parking Enforcement Rule & Traffic Enforcement Agreement
(to be distributed) [EXHIBIT 14](#)
- iv. Proposed Rules of Procedure [EXHIBIT 15](#)
- v. Proposed Amenity Rule & Rates and Associated Rental Agreement [EXHIBIT 16](#)
- vi. Proposed Resolution 2026-10 - Disbursement and Credit Card [EXHIBIT 17](#)
3. Engineer RFQ Discussion (to be distributed)
4. Consideration for Adoption Resolution 2026-09 – CDD General Elections [EXHIBIT 18](#)
- F. Clubhouse and Amenity Manager
1. Presentation of Amenity Center Report [EXHIBIT 19](#)
2. Consideration for Approval: Cooper Pools Proposal- Installation of New Grids - \$3,950 [EXHIBIT 20](#)
3. Consideration for Approval Chaise Lounges (21):
- Outdoor Furniture - \$3,720 [EXHIBIT 21A](#)
- Suncoast Furniture - \$4,108 [EXHIBIT 21B](#)
- Sunbrite - \$3235 [EXHIBIT 21C](#)
4. Consideration of Proposal for Amenity Management Services:
- Rizzetta [EXHIBIT 22](#)
- Haven Management Solutions [EXHIBIT 23](#)
- G. District Manager
1. Consideration of Board Assigned Amounts – Fund Balance for the General Fund [EXHIBIT 24](#)

IV. Administrative Matters

- A. Consideration for Acceptance: March, 2026 Unaudited Financial Statements [EXHIBIT 25](#)
- B. Consideration for Approval – The Minutes of the K-Bar Ranch II Regular Meeting of the Board of Supervisors Held on March 12, 2026 [EXHIBIT 26](#)
- C. Consideration for Ratification:
 - Cooper Pools Proposal – Stenner Quick Pro Roller Assembly & Stenner Main Shaft for 45 & 85 Series Pumps - \$147.09 [EXHIBIT 27](#)
 - Cooper Pools Proposal – Plunge Repair - \$180 [EXHIBIT 28](#)
- D. Consideration for Acceptance
 - K-Bar Ranch II Audited Financial Statements – September 30,2025 [EXHIBIT 29](#)
 - Letter to the Board of Supervisors [EXHIBIT 30](#)

V. Audience Comments – New Business – *(limited to 5 minutes per individual)*

VI. Supervisors’ Request

VII. Adjournment

EXHIBIT 1
RETURN TO AGENDA

SEQ	Date Assigned	Deliverable	Responsible	DELIVERABLE DATE	ADDITIONAL INFORMATION	STATUS
1	04.06.2026	Tree count - decline in myrtles and magnolias - reach out to arborist	Pine Lake	05.20.26	Some of the trees have remained in their wire baskets and burlap bags.	Requested count of declining trees and number of trees planted. Mr. Crane responded on 04.07 and will be advancing. Reached out to Arborist Abroad to confirm they can review once Pine Lake advises
2	04.06.2026	Proposal for expanding irrigation zones	Pine Lake	05.20.26	Expanding irrigation zones to convert Bahia to St. Augustine. Plan to phase out in accordance with high vis areas.	Awaiting overview proposal set in separate phases. Estimate for each phase installation has been requested. Looking to keep each phase at about \$7,500, if possible 04.07.2026. Mr. Crane responded on 04.07 and will be advancing with proposals ASAP.
3	04.06.2026	Natural area needs to be bush hogged	Pine Lake	05.20.26	The buffer areas that do not require permit modifications	Pine Lake to provide a proposal as quickly as possible
4	04.06.2026	Proposal for annuals versus perennials	Pine Lake	05.20.26		Mr. Cane responded on 04.07 and will be advancing with proposals ASAP.
5	04.06.2026	Buffer areas to bush hog	Pine lake	05.20.26	Looking to push back the buffer areas to the SWFWMD allowable area	Mr. Crane responded on 04.07 and will be advancing with proposals ASAP.
6	04.06.2026	Adding barriers around the well pumps	Pine Lake	05.20.26	Irrigation wells have hedges: get how many wells and how many plants from Jeff	Requested count of irrigation wells, which wells need plant material around the base, and if it is possible to utilize the same plant material that some of the wells have. Mr. Crane responded on 04.07 and will be advancing with proposals ASAP.
7	04.06.2026	2 Acre Parcel/Dedicated Play Area/Soccer	Pine Lake	05.20.26	Mr. Cane to advise on the current and proposed mow schedules (must maintain grass at 2.5 inches), grading, and the cost to maintain a regular mow schedule	Mr. Crane responded on 04.07 and will be advancing with proposals ASAP.
8	04.06.2026	Maintenance items (leaning and faded signs, leaning trees, tree shaking	Pine Lake	05.20.26	Ask Jeff about the leaning trees	Mr. Cane to advise on trees that may need staking or to have the stake removed 04.07.26
9	04.06.2026	15 Benches - \$500 -	Mitch Severson	05.20.26	Benches need to be ADA compliant, with concrete footers.	

10	04.06.2026	Soccer Goal Pricing	Mitch Severson	05.20.2026	Get pricing for soccer goals to be delivered once Pine Lake confirms this field as a soccer field	
11	04.06.2026	Separate gate entrance on the outside/gate company needs access for the tennis court	Mitch Severson	05.20.26	Mitch to obtain a proposal for access through one gate to handle evening tennis play	
12	04.06.2026	Pressure wash mailbox kiosks and sidewalks	Mitch Severson	05.20.26	Coming into the entrances: the main sidewalks, slabs around the mailboxes, the numbering/lettering and parking lot around the mailboxes. Proposal needed for the amenity team for the May meeting for curbs and sidewalks. Amenity team to pressure wash mailbox kiosk slabs and parking by end of April	
13	04.06.2026	Work on events	Mitch Severson	05.20.26	What are the events that are planned	
14	04.06.2026	Sidewalk Analysis	District Manager	05.20.26	Sidewalks need to be evaluated.	DM sent maps to Amy Flattery with PSSC. PSSC responded, stating they would love to evaluate the sidewalks. DM will chat further on 04.07 with PSSC differences between their method and grinding 04.07/26. DM sent maps to Candace with Roadway Concepts. Roadway is meeting with Mitch on 04.08
15	04.06.2026	Tennis court lights proposal	District Manager	05.20.26	Gather proposals to have the tennis courts lit	Toolman Electric quoted \$57,9755.00, including permit fees, for 6, 28-foot direct-burial steel poles. DM awaiting final response to follow-up questions 04.07.26.. Welch tennis court trying to schedule onsite visit for Thursday 04.09
16	04.06.2026	Communicate with the School Status about court bookings	District Manager	05.20.26		School Now responded, suggesting an account on Super SaaS (www.supersaas.com). They do not offer scheduling, but can place the schedule links on the District website. Awaiting more research 04.07.26.
17	04.06.2026	Parking Permits	District Manager	05.20.26	What can be done on the website	Reached out to school now on 04.07 - waiting on response
18	04.06.2026	Minutes out sooner	District Manager	05.20.26	DM will work with admin team to get DRAFT minutes posted	corresponded with admin team on 04.06

19	04.06.2026	Concept for land/limitation on the concept 2 acre parcel	Charles Reed	05.20.26		email sent on 04.07 requesting status. Response from Charles Reed: Yes, we created the attached conceptual for the District prior to closing. Now that the property has closed, we can adjust the conceptual to fit incorporate the changes that took place during the acquisition process.
20	04.06.2026	Quote for extending fences at checkpoints/village entrances	Charles Reed	05.20.26	No permits needed; quote needed	email sent on 04.07 requesting status
21	04.06.2026	Playground Drains	Charles Reed	05.20.26		3/25 – requested quote from Pine Lakes
22	04.06.2026	19308 Eagle Creek Ln Sidewalk Flooding	Charles Reed	05.20.26		4/3 – requested quote from Pine Lakes 3/23 – requested quote from Pine Lakes 2/27 – CR performed field inspection with Pine Lakes regarding ponding 2/25 – CR performed field inspection where ponding was notice
23	04.06.2026	Pond 221 MES	Charles Reed	05.20.26		3/30 – received quote from Blue Water Aquatics 3/31 – requested Blue Water Aquatics to revise quote to include sodding from Pine Lake quote
24	04.06.2026	Additional fencing quote	Charles Reed	05.20.26		Tampa Fence provided a rough estimate verbally and will solidify when they match the existing fence type exactly. The new fence will be a combination of the aluminum black gate and the off-white vinyl fencing you see below.

EXHIBIT 2
RETURN TO AGENDA



These are drains in the playground area that over time have become exposed and are now trip hazards. The inlets need to become flush with the surrounding ground. Waiting on proposal.

EXHIBIT 3
RETURN TO AGENDA

RE: K-Bar Ranch II / 19308 Eagle Creek Ln. - Sidewalk Flooding Concern

From Charles Reed <crr@johnsoneng.com>

Date Tue 3/24/2026 3:20 AM

To Jeff Cane <Jeff@pinelakellc.com>

Cc Charles Reed <crr@johnsoneng.com>; Patricia Thibault <Patricia@havenmgtzol.com>; Mitchell Severson <mseverson@rizzetta.com>

Good Afternoon Jeff,

Just circling back to see if you have the proposal for the fix we discussed to address the sidewalk flooding at the eagle creek entrance gate? We would like to get it on the agenda for the next Board meeting.



Thanks,

EXHIBIT 4
RETURN TO AGENDA

K-Bar Ranch II / Pond 221 Mitered End Erosion - Blue Waters Aquatic Quote

From Charles Reed <crr@johnsoneng.com>

Date Tue 3/24/2026 3:29 AM

To Chris Thompson <chris@bluewateraquaticsinc.com>

Cc Charles Reed <crr@johnsoneng.com>; Patricia Thibault <Patricia@havenmgtzol.com>; Mitchell Severson <mseverson@rizzetta.com>; Blue Water Aquatics <office@bluewateraquaticsinc.com>

Good Afternoon Chris,

The K-Bar Ranch II CDD needs a quote for the following. Being that the water levels are low, this would be a great time to get this work done, so if you are able to provide a quote pretty quickly, we can get it approved at the next Board meeting.

1. Weir Structure (pond 221)

- a. Dig out and shape soil around existing weir structure.
- b. Install filter fabric to prevent erosion.
- c. Install rip rap (8" – 18") around weir structure to prevent erosion.



2. Mitered End Section (pond 221)

- a. Dig out and shape soil around existing weir structure.
- b. Install filter fabric to prevent erosion.
- c. Install rip rap (8" – 18") around weir structure to prevent erosion.



Let me know if you have any questions or comments.

Thanks,

Charles R. Reed

Project Manager

JOHNSON

ENGINEERING

— An Apex Company —

5909 Breckenridge Parkway, Suite E

Tampa, FL 33610

Direct Phone: (813) 751-2658

Cell Phone: (813) 772-4029

creed@johnsoneng.com

<https://johnsonengineering.com>

EXHIBIT 5
RETURN TO AGENDA



Erosion Control Agreement

This Erosion Control Agreement, dated March 30, 2026, is made between **Blue Water Aquatics, Inc.** (hereinafter “Blue Water Aquatics”) located at 5119 State Road 54, New Port Richey, FL 34652, and **K-Bar Ranch CDD II** (hereinafter the “Customer”) c/o Haven Management Solutions, 255 Primera Boulevard, Suite 160, Lake Mary, FL 32746.

Project Site: Pond 23 (f/n/a 221) Water Control Structures

Contract Term: This Agreement is for a one-time erosion control repair project as described herein. Any additional services will be provided only as agreed by the parties in writing.

General Conditions: Riprap installation involves placing durable, strategically positioned rock along shorelines, embankments, control structures or slopes. This barrier absorbs and deflects the energy of flowing water, helping to minimize water surge impacts and maintain shoreline stability.

Customer is responsible for obtaining any necessary permits that may be required prior to commencement of work. Blue Water Aquatics will assist Customer in the permitting process, as necessary, at no additional cost.

Project Pricing: Customer agrees to pay Blue Water Aquatics, Inc. the following amounts during the term of this Agreement for these specific erosion management services:

- ⇒ **Dig out and shape soil around existing MES pipe and weir structures**
- ⇒ **Backfill with on-site sediment from the pond, as necessary**
- ⇒ **Install filter fabric as a base layer prior to Riprap placement**
- ⇒ **Transport Riprap using a dump trailer via easements**
- ⇒ **Install limestone Riprap barriers along the water structures**
- ⇒ **All labor, equipment and supplemental materials are included**

Total Erosion Control Project Cost	\$ 9,890.45
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The above price is effective for sixty (60) days from the date of this proposal.

The customer is aware that weather conditions such as, but not limited to, rain and wind may cause a delay in service. It is understood that depending on the length and severity of weather conditions, it may take Blue Water Aquatics varying amounts of time to fulfill all work covered under this Agreement. Blue Water Aquatics will exercise its best judgment for the services needed, based upon existing conditions at that time. Blue Water Aquatics shall not be liable for any delay in performing the services, nor liable for any failure to provide the services, due to any cause beyond its reasonable control.



Schedule and Payment Terms

The Customer agrees to remit payment to Blue Water Aquatics within thirty (30) days of the invoice date for all completed work. Accepted forms of payment include Cash, Money Order, Check, Zelle, ACH, or Credit Card (a 3% processing fee applies to all credit card transactions).

Accepted Payment Methods:

Cash, Money Order, Check, Zelle, ACH, or Credit Card. *Please note that credit card transactions will incur a 3% processing fee.*

Late Payment Terms:

Accounts past due by over **sixty (60) days** may result in the suspension of future services under this agreement. Interest will accrue on overdue balances at a rate of **1.5% per month** until paid in full.

Collections:

If Blue Water Aquatics initiates collection proceedings due to non-payment, the Customer agrees to reimburse all costs incurred, including reasonable attorney fees, court costs, and related expenses.

Disclaimer

Despite thorough site inspection, unforeseen conditions may arise during the course of work (e.g., hidden obstacles or environmental factors). Should such conditions require additional time or materials not covered in the original pricing, the Customer will be notified and invoiced for those costs.

Site Access and Authorization

By signing this agreement, the Customer affirms they either own the property or have the legal authority from the owner to authorize the services. If any ownership disputes arise, the Customer agrees to hold Blue Water Aquatics harmless.

A **staging area** for materials and equipment is required. Blue Water Aquatics will utilize designated waterway access points and will restore those areas to their original condition upon project completion.

Site Conditions and Preparation

The Customer affirms that all known site conditions relevant to the project have been disclosed, including (but not limited to): culverts, inverts, drains, trees, utilities (electric, gas, water), irrigation systems, embankments, fences, gate codes, parking, and access points.

The Customer is responsible for clearing **trees, stumps, overgrowth, and fencing** along the shoreline as necessary for proper installation and budget compliance.

Photography and Documentation

The Customer grants Blue Water Aquatics permission to photograph or video the site during and after project completion for documentation or marketing purposes, at no additional cost.



Third-Party and Compliance Fees

The Customer agrees to reimburse Blue Water Aquatics for any third-party registration, compliance monitoring service fees, invoicing portal fees, or Waiver of Subordination fees incurred.

Insurance

Blue Water Aquatics carries coverage for:

- Workers' Compensation
- General Liability
- Automotive Liability
- Property and Casualty
- Marine Liability
- Pollution Liability

A **Certificate of Insurance** can be provided upon request. If the Customer requires to be listed as Additional Insured, any related costs will be borne by the Customer.

E-Verify Compliance

Blue Water Aquatics uses the federal E-Verify system in compliance with Florida Statute 448.095. All terms and conditions of this statute are incorporated herein by reference.

Addenda: See attached map, survey, and report (where applicable).

*Chris Thompson, President
Blue Water Aquatics, Inc.*

Customer Signature

Printed Name & Title

03/30/2026

Date

Date

K-BAR RANCH CDD II
POND 23 – WATER CONTROL STRUCTURES EROSION REPAIRS
Project Site



**K-BAR RANCH CDD II
POND 23 – WATER CONTROL STRUCTURES CURRENT CONDITION PHOTOS**



 **MES PIPE EROSION**

WEIR EROSION 



EXHIBIT 6
RETURN TO AGENDA



P.O. Box 4806
Tampa, FL 33677
(813) 960-4300
toddy@tampafence.com

Estimate
Number:
5589
Estimate
Prepared By: Job #5002 - K-Bar Ranch II CDD/Old Spanish Neighborhood
12907 Old Spanish RD
Tampa, FL 33647
(813) 772-4029
crr@johnsoneng.com

Sub-Total **\$2,668.00**

Estimate Total **\$2,668.00**

Estimate

Quote good for 7 days

Line Items

Product	Description	Price	Qty	Amount
FENCE INSTALL	Install 35' total of fencing. -25' total of 4'H tan vinyl closed top picket fence with 7/8 X 1.5 pickets. 5x5 posts and flat post caps included. All top rails secured inside posts with screws for added panel stability. -10' of 6'H black residential grade 3rail flat top rake bottom aluminum fence. 2 X 2 posts and flat post caps included. All posts set in 60lbs of concrete. Highest quality materials sourced. 50% deposit required for scheduling. ***This is a rough quote based off customers measurements must be verified for an accurate quote.***	\$2,668.00	1.00	\$2,668.00

Payment Options

- ACH (bank transfer): No fees.
- Credit/Debit Card Payments: A 3% fee may be added to the invoice amount.

Terms and Conditions

All work to be completed as expeditiously as possible according to standard procedures. Any alteration or deviation from plans or specifications involving extra cost will be executed only upon written orders and will become an extra charge over and above the estimate. Estimates are based on prices in effect on the date of estimate and may be subject to adjustment to prices in effect on date of acceptance of proposal. Tampa Fence LLC (Seller) is not responsible for delays due to weather conditions; labor difficulties; accidents; availability of materials; acts of God or circumstances beyond our control. Therefore we cannot guarantee a particular installation date and no financial liability is assumed by Tampa Fence LLC for loss of wages if property owner elects to be present during installation and a delay occurs. Additional charges will be added if the customer requests changes that cause a delay while the crew is on site.

The company is obligated only by what is written in the contract. No verbal agreements shall be considered valid. Work will be done as per plans or specifications. PURCHASER ASSUMES FULL RESPONSIBILITY FOR THE LOCATION ON THE LINE UPON WHICH SAID FENCE MATERIALS ARE TO BE INSTALLED. Purchaser agrees to defend, hold harmless, and indemnify Tampa Fence LLC, its principals, officers and/or employees from and against: Any claims arising out of or caused by any delay in the completion of contract, all claims, liabilities, and expenses for injury, death, or damage to persons, property damage, trespass; all other damage or loss arising out of the installation or location of said fence materials. Property damage referred to in this section specifically includes but shall not be limited to: Underground electrical lines; gas lines; water lines; septic tanks; sprinkler systems; drain lines; building foundations. Exceptions for sprinkler systems is outlined in the Workmanship Warranty. Purchaser agrees that Tampa Fence LLC will not be responsible for the restoration of any part of the landscape that is disturbed during installation. There will be excess dirt when post holes are dug/drilled. Tampa Fence LLC will not be required to remove or reform soil excavated from post holes during fence installation. Tampa Fence LLC is not responsible for gaps under fence due to uneven ground. This is a landscape problem.

In consideration of the price herein quoted, the Purchaser agrees that the fence lines will be clear of all obstructions and that the lines will be properly marked by customer by stakes or otherwise. The price herein named does not contemplate the encountering of rock, concrete slabs, boulders, roots or other conditions that mandate the use of jackhammers or other coring equipment; if these conditions are encountered and if it is necessary to drill for the settling of the post or to furnish extra large or deep foundations for the posts or to perform any extra labor, an additional charge will be made to cover the additional expense involved. Contract price is for the agreed footage. Final footage may vary. Said variations will be billed on prorated basis. Access to water and electricity are required for most fence installations. Should it be necessary to utilize a generator, the Purchaser will be billed for the additional expense.

WARRANTY: Tampa Fence LLC offers a limited-lifetime Workmanship Warranty from the date of completion. Details of the Workmanship Warranty is provided separately. Tampa Fence uses the finest quality materials available, installed by qualified crews. Natural characteristics of wood, such as checking, shrinking, and warpage, as well as movement, can be expected.

CHECKING: This is a crack that can occur in the boards, rails or posts and is not considered to be a defect.

SHRINKING: All wood can be expected to shrink and is not considered to be a defect.

WARPAGE: This is the natural process of wood. It is impossible to foretell which piece of lumber may warp and is not considered a defect.

Purchaser has a legal right under federal law to cancel this transaction within three (3) days (excluding Saturday and Sunday) from date of acceptance of this proposal. Customer deposits for any non-stock or special order items are non-refundable after the order is placed.

In the event this proposal is not approved by Tampa Fence LLC, sales or credit departments, this proposal shall become null and void; any payment shall be refunded to the customer.

Purchaser agrees that: Seller shall retain a security interest in the fencing goods purchased hereunder; title thereto shall not pass and such security interest shall not terminate, until the cash price and all other charges have been fully paid. Purchaser agrees that the Seller may sell, transfer or assign this contract. No loss, damage, or destruction of said property, regardless of the cause, shall release the Purchaser from his/her obligation hereunder.

Price to installation, a 50% down payment is required. The final amount shall be immediately payable upon completion. Should default in payment occur, Purchaser agrees to allow Seller or his Agent access to the premises and possession of the goods subject to a security interest under the contract (provided such repossession may be accomplished lawfully and without breach of the peace). Upon taking possession of the goods the Seller shall then dispose of them and apply the proceeds in accordance with the provisions of the Uniform Commercial Code and other laws as applicable. The Purchaser shall pay any deficiency to which the Seller may be entitled in cash in full to the Seller upon demand. The Seller's acceptance, after the full amount may have become immediately due and payable as heretofore provided of any payment shall not be deemed to alter or affect the Purchaser's obligations and/or the Seller's rights hereunder with respect to any subsequent payments or default therein. If this order entails performance of services or leasing or rental of products, the same shall be deemed "the sale of goods" within the meaning of the Uniform Commercial Code as adopted by the State of Florida, except when doing so would result in an unreasonable consequence. This proposal constitutes the entire agreement between the Seller and Purchaser. All prior Purchaser negotiations and representations whether oral or written, are hereby superseded and merged into this Proposal. The Proposal cannot be modified or terminated except in writing signed by an authorized representative of Seller and Purchaser. The Proposal shall be binding upon and shall be enforceable by successors in interest of the Seller and Purchaser.

Final payment is due on day of completion. Tune-ups will not delay final balance being paid. Past due payments shall be subject to a delinquency charge of \$25/day after one week of non-payment.

Purchaser agrees to pay reasonable attorney fees owed and all costs of collection if, after default, this contract is placed for collection or for the enforcement of any of the Secured Party's remedies. This agreement and the account established by this agreement shall be construed and enforced according to the laws of the State of Florida.

Any controversy or claim arising out of or related to this Proposal, or the breach thereof, shall be settled by arbitration in accordance with the Construction Industry Rules of Southern Arbitration & Mediation, except as specifically excluded below. Judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

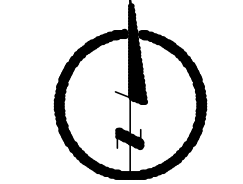
The locate of any arbitration between Seller and Purchaser shall be Tampa, Florida, unless Seller agrees to designate another locate to facilitate joinder of parties, consolidation of claims, or other interests of the Seller. Any locale designated by Seller shall be binding.

At Seller's sole election, this agreement to arbitrate shall not apply and cannot be enforced as to any claim, dispute, or other matter in controversy or question between Seller and Purchaser which Seller chooses to litigate. If Seller so elects to require Purchaser to litigate any claim, dispute, or other matter, such litigation shall take place in a court of competent jurisdiction located in Tampa, FL, if a State or Federal court action. If Seller in his sole discretion, elects to have dispute resolved through litigation, then Purchaser consents to the jurisdiction of the State and Federal Courts in Florida.

OTHER NOTES

EXHIBIT 7

RETURN TO AGENDA



0 50
SCALE: 1" = 30'

WECO
WEILER ENGINEERING CORPORATION
An Apex Company
201 WEST MARION AVE. SUITE 1306
PUNTA GORDA, FL 33950
941.505.1700

CONCEPT 01
FOR
K-BAR RANCH II CDD
HILLSBOROUGH COUNTY, FLORIDA

PREPARED FOR:

NO.	DATE	PLAN REVISIONS	BY
		REVISION DESCRIPTION	

DESIGNED BY: REVIEWED BY:

PROJECT NUMBER: COMPLETION DATE:

SHEET NO. - - -

DATE PLOTTED: 02/03/2024 10:05:00 AM

EXHIBIT 8
RETURN TO AGENDA

Chris Thompson

Blue Water Aquatics, Inc.

Mar 29, 2026 | 14 Photos



K-Bar Ranch CDD II



March

So far this month, we've seen drier-than-normal conditions across the area, which has kept water levels low throughout the property. Temperatures have been fairly mild overall, with cooler mornings in the 60s and daytime highs reaching into the low 80s. These warmer days are starting to wake things up around the ponds, including early plant growth and some light algae activity. With the water levels down, nutrients are more concentrated, which can make it easier for algae to get established. We're starting to see that in some areas, and it's something we're keeping a close eye on. The shallow conditions have also made the ponds more active with wildlife, especially birds and amphibians taking advantage of the easier access to the water. Across the property, low water levels continue to expose shoreline areas and limit how water moves through the ponds. As we head into the next part of the season, we're preparing for the expected increase in rainfall. When the rains return and water levels rise, we typically see a flush of nutrients entering the ponds, which can lead to more noticeable algae growth. We'll continue to monitor conditions closely and adjust as needed as we move into the wetter part of the season.

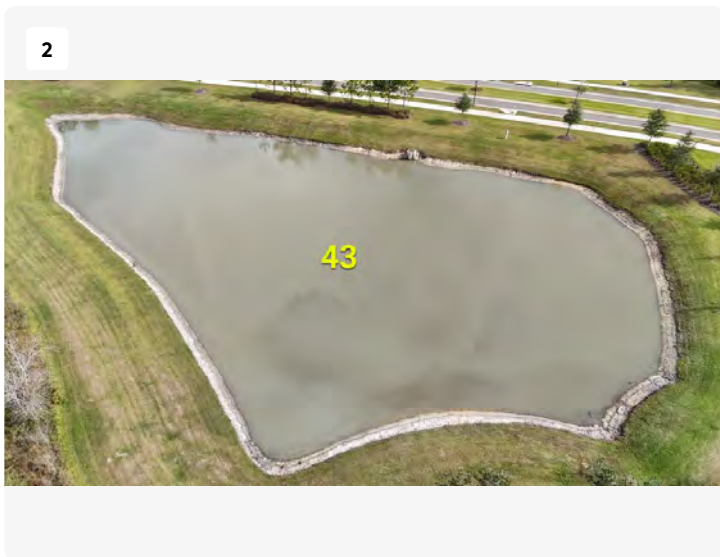
Pond Facts from Southwest Florida Water Management District

- Stormwater ponds aren't just decorative—they act like natural filters, capturing pollutants and improving water quality before it reaches rivers and the Gulf.
- That green tint you sometimes see? It's often planktonic algae doing its job—absorbing excess nutrients and helping balance the ecosystem.
- Many Florida ponds are home to beneficial insects like dragonflies, which can eat hundreds of mosquitoes a day.
- Native shoreline plants (like pickerelweed and duck potato) aren't just pretty—they stabilize banks and reduce erosion during heavy rains.
- During dry seasons, pond levels drop and water can look murkier. This is normal and actually concentrates nutrients, which can temporarily boost plant and algae growth.
- Aerators and fountains don't just look nice—they increase oxygen in the water, helping fish and reducing unwanted algae blooms.
- Birds like herons and egrets rely on stormwater ponds as feeding grounds, turning your neighborhood into a mini wildlife habitat.
- Pond dye (the blue color you may see) helps block sunlight, which can slow algae growth and keep water temperatures cooler.
- Submerged plants like hydrilla or chara can actually improve water clarity—but too much of them can crowd out other species, which is why management is important.
- After heavy rains, ponds help prevent flooding by holding and slowly releasing excess water—protecting nearby homes and streets.



Pond Map

Project: K-Bar Ranch II CDD
Creator: Chris Thompson



Pond 43

Water levels remain low, exposing shoreline areas and increasing turbidity. Filamentous algae is present in small patches and was treated to prevent expansion as temperatures continue to warm.

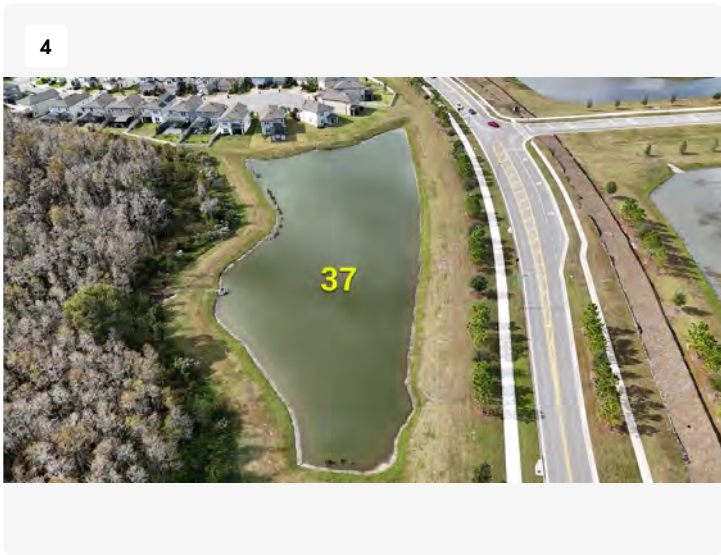
Project: K-Bar Ranch II CDD
Creator: Chris Thompson



Pond 48

This pond is showing minor submersed vegetation development in shallow zones, likely early-stage Chara. Management efforts focused on limiting establishment.

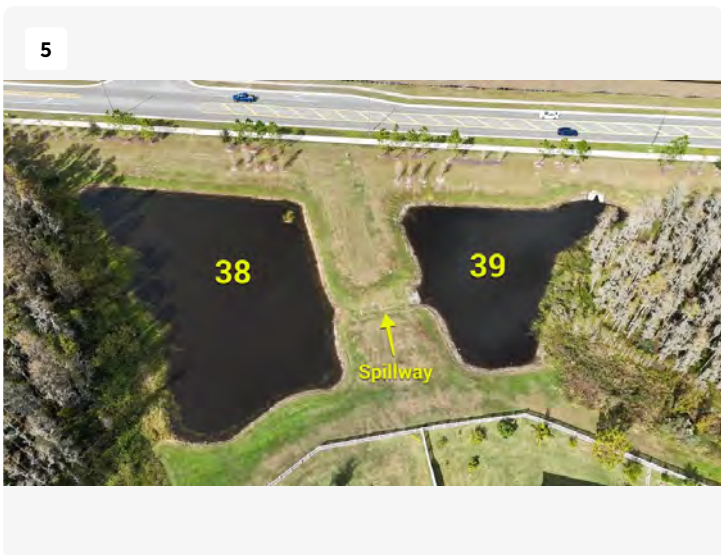
Project: K-Bar Ranch II CDD
Creator: Chris Thompson



Pond 37

Shallow water is allowing for some shoreline vegetation encroachment, including pennywort. Applications were made to maintain clean margins.

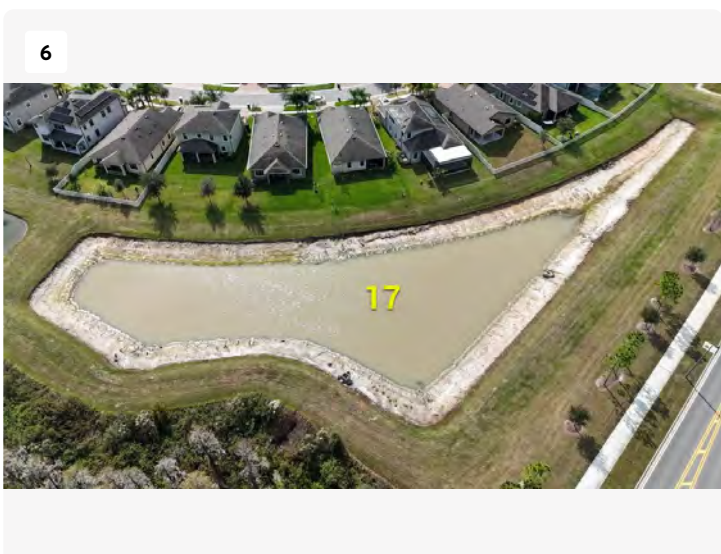
Project: K-Bar Ranch II CDD
Creator: Chris Thompson



Ponds 38-39

Light alligator weed presence was noted along the bank and treated. Low water levels continue to create favorable conditions for emergent growth.

Project: K-Bar Ranch II CDD
Creator: Chris Thompson



Pond 17

Very low water levels. Light torpedo grass growth was observed along the perimeter and addressed. Conditions remain favorable for regrowth.

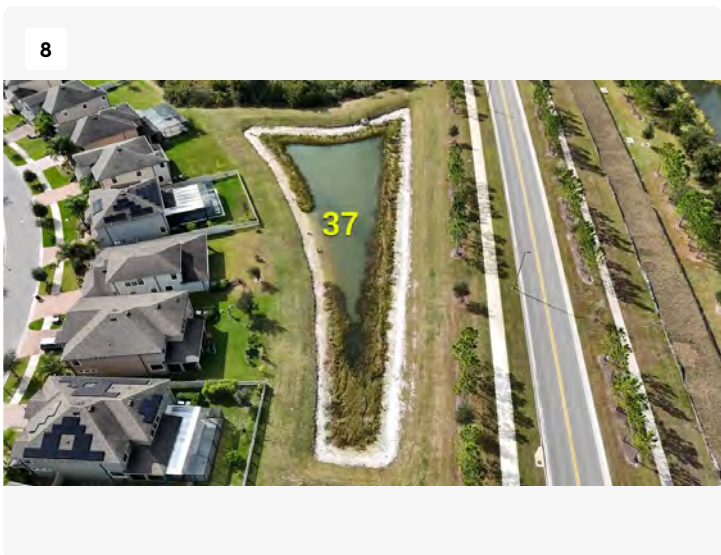
Project: K-Bar Ranch II CDD
Creator: Chris Thompson



Pond 13

Pennywort and light emergent vegetation were noted along the shoreline. Applications were made to maintain clean edges.

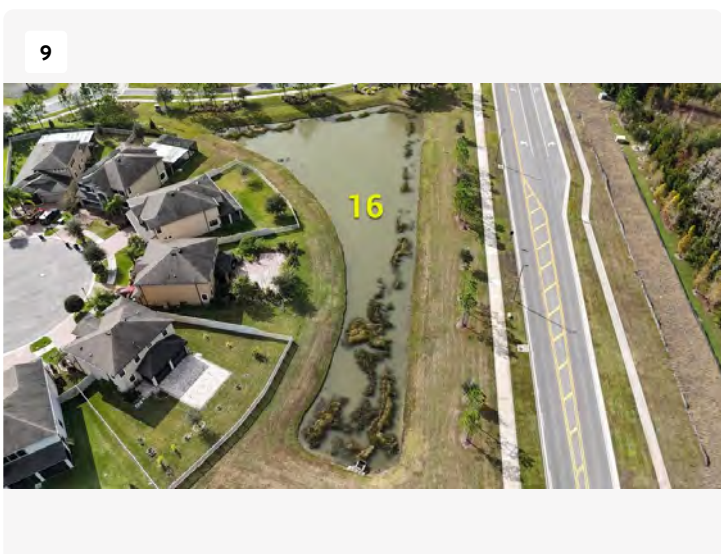
Project: K-Bar Ranch II CDD
Creator: Chris Thompson



Pond 37

This small pond shows slight algae presence due to reduced volume. Treatments were applied to maintain balance. The native plants on this pond are regrowing well.

Project: K-Bar Ranch II CDD
Creator: Chris Thompson



Pond 16

Light planktonic algae was observed. Preventative applications were made to maintain water clarity.

Project: K-Bar Ranch II CDD
Creator: Chris Thompson



Pond 12

Water levels are below normal, with slight filamentous algae present. Treatments were applied to maintain clarity and prevent expansion.

Project: K-Bar Ranch II CDD
Creator: Chris Thompson



Ponds 33 & 15

Water levels remain low on 33, with slight turbidity throughout. Preventative applications were made to reduce algae development. Pond 15 is at normal water level. Minor Pennywort and Toprpedo grass was treated.

Project: K-Bar Ranch II CDD
Creator: Chris Thompson



Pond 15

We treated some minor filamentous algae along the edges and the southern corners of the pond.

Project: K-Bar Ranch II CDD
Creator: Chris Thompson

13



Pond 35

Pennywort and light emergent vegetation were noted along the shoreline. Applications were made to maintain clean edges.

Project: K-Bar Ranch II CDD
Creator: Chris Thompson

14



Pond 69

This pond shows light algae activity and reduced clarity. Ongoing management is focused on preventing bloom conditions.

Project: K-Bar Ranch II CDD
Creator: Chris Thompson

Aquatic Services Report

Technician

Omar Artis

Job Details

Service Date	3/6/2026
Customer	K-Bar Ranch CDD II
Weather Conditions	Sunny
Wind	3mph
Temperature	72
Multiple Sites Treated	Yes



Ponds Treated Information

Repeatable - 1 Count

1 of 1

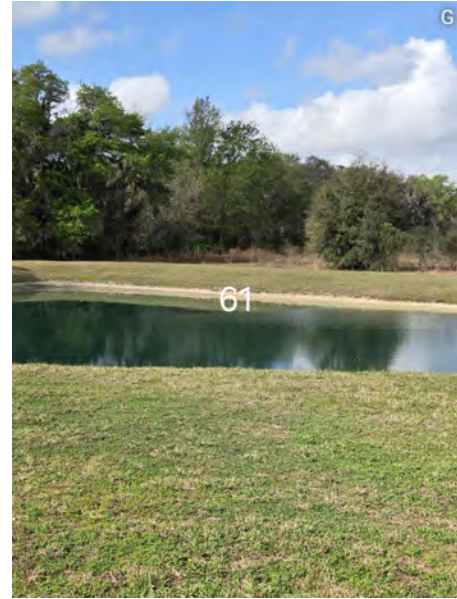
Pond Numbers	All
Service Performed	Treatment
Work Performed	<input checked="" type="checkbox"/> Grasses
Equipment Used	<input checked="" type="checkbox"/> ATV/UTV
D/Oxygen	None
Water Level	Low
Restrictions	None
Observations/Recommendations	Treated for invasive growth

Pictures

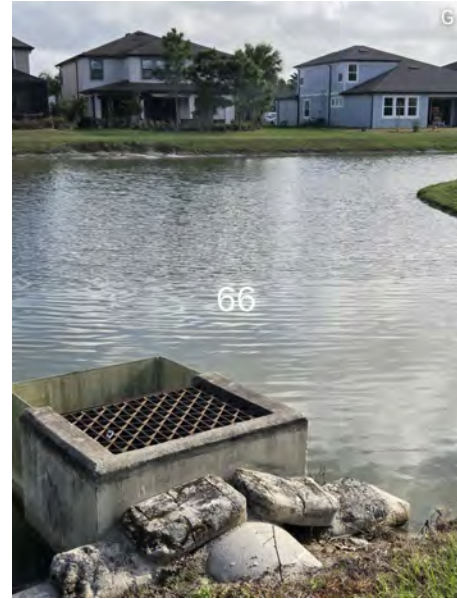
Aquatic Services Report



Aquatic Services Report



Aquatic Services Report



Aquatic Services Report

Technician

Randy Mitchell

Job Details

Service Date	3/6/2026
Customer	K-Bar Ranch CDD II
Weather Conditions	Partly Cloudy
Wind	ESE 4mph
Temperature	85
Multiple Sites Treated	Yes

Ponds Treated Information

Repeatable - 3 Count

1 of 3

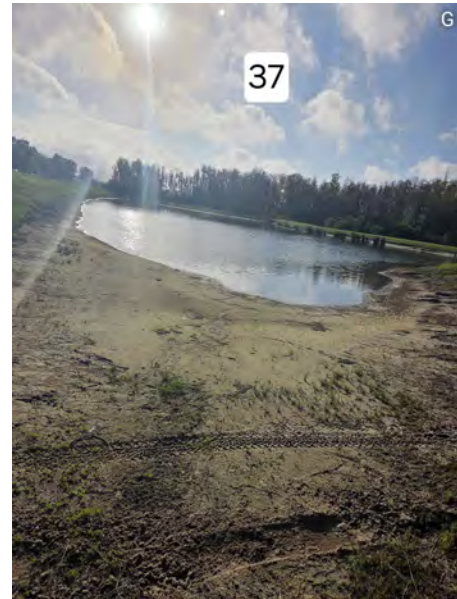
Pond Numbers	1 thru 17, 35 thru 37, 40 thru 45, 48, 56 thru 62, 70 thru 80
Service Performed	Treatment
Work Performed	<input checked="" type="checkbox"/> Grasses
Equipment Used	<input checked="" type="checkbox"/> ATV/UTV
Water Level	Extremely Low
Restrictions	None
Observations/Recommendations	Treated sites for invasive vegetation (alligatorweed, pennywort, primrose, torpedo grass) as needed.

Pictures

Aquatic Services Report



Aquatic Services Report



Aquatic Services Report



2 of 3

Pond Numbers

12, 15

Service Performed

Treatment

Work Performed

Algae

Equipment Used

ATV/UTV

Water Level

Extremely Low

Restrictions

3 days

Observations/Recommendations

Treated sites for filamentous algae

3 of 3

Pond Numbers

15

Service Performed

Treatment

Work Performed

Submersed

Equipment Used

ATV/UTV

Water Level

Low

Restrictions

3 days

Observations/Recommendations

Treated site for baby tears.



Aquatic Services Report

Aquatic Services Report

Technician

Omar Artis

Job Details

Service Date	3/11/2026
Customer	K-Bar Ranch CDD II
Weather Conditions	Sunny
Wind	0
Temperature	68
Multiple Sites Treated	Yes



Ponds Treated Information

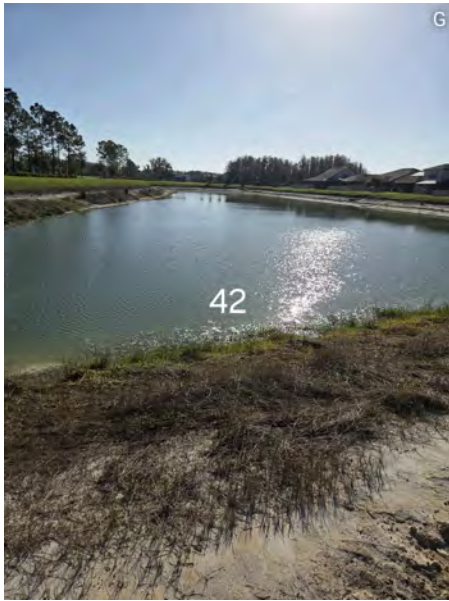
Repeatable - 1 Count

1 of 1

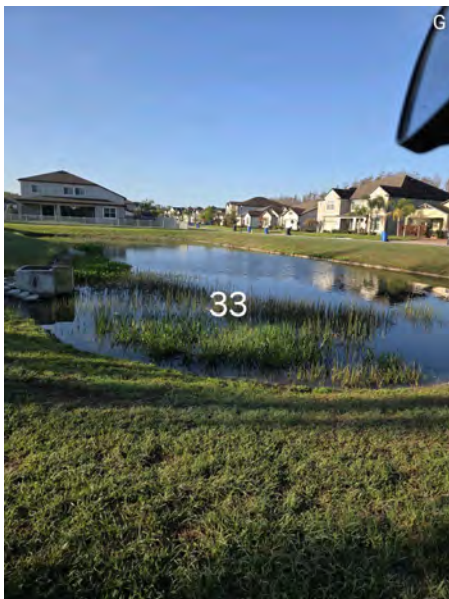
Pond Numbers	18 thur 64
Service Performed	Treatment
Work Performed	<input checked="" type="checkbox"/> Grasses
Equipment Used	<input checked="" type="checkbox"/> ATV/UTV
D/Oxygen	None
Water Level	Low
Restrictions	None
Observations/Recommendations	Treated for invasive growth and grasses

Pictures

Aquatic Services Report



Aquatic Services Report



Aquatic Services Report



Aquatic Services Report

Technician

Randy Mitchell

Job Details

Service Date	3/11/2026
Customer	K-Bar Ranch CDD II
Weather Conditions	Sunny
Wind	SSE 4mph
Temperature	75
Multiple Sites Treated	Yes



Ponds Treated Information

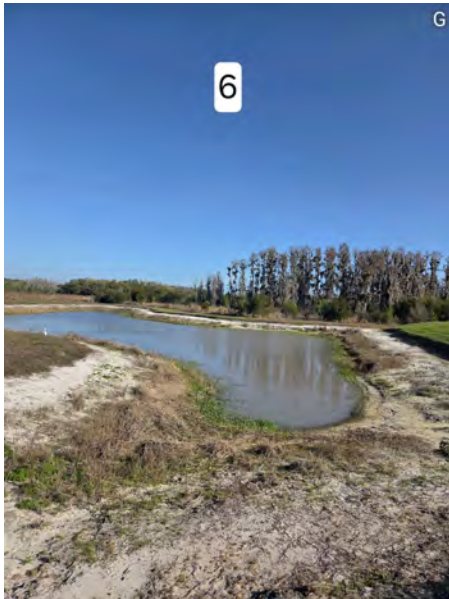
Repeatable - 1 Count

1 of 1

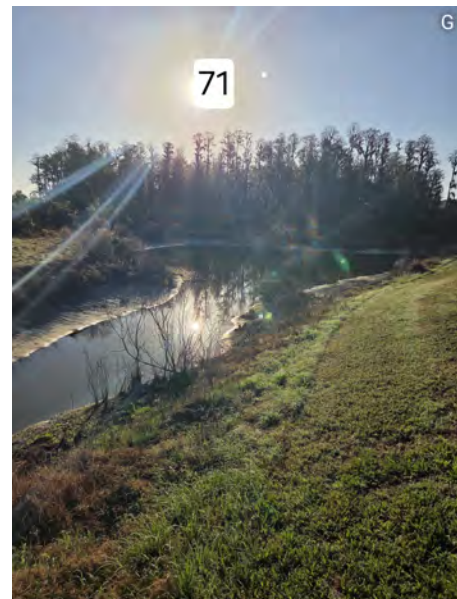
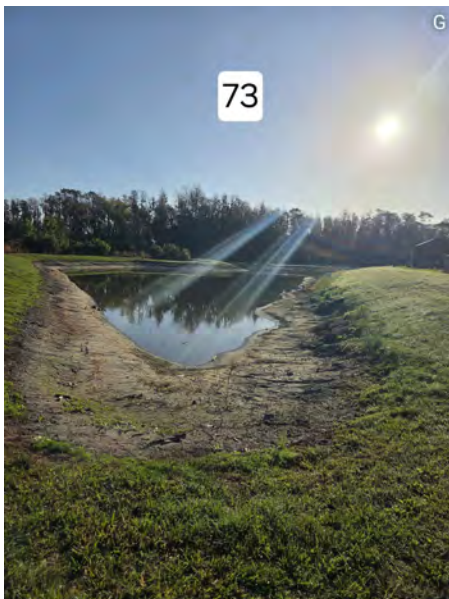
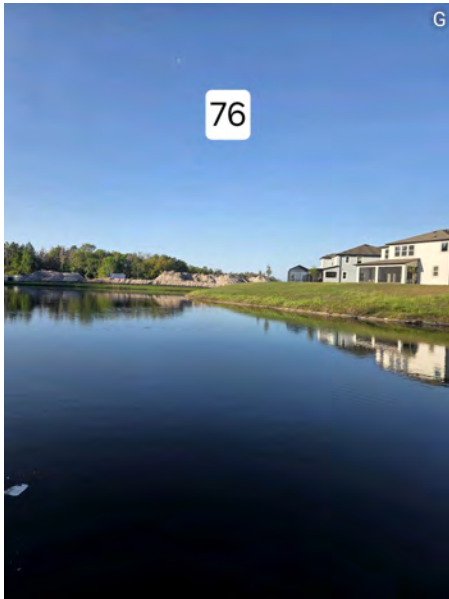
Pond Numbers	1 thru 17, 35 thru 37, 40 thru 45, 48, 56 thru 62, 70 thru 80
Service Performed	Treatment
Work Performed	<input checked="" type="checkbox"/> Grasses
Equipment Used	<input checked="" type="checkbox"/> ATV/UTV
Water Level	Extremely Low
Restrictions	None
Observations/Recommendations	Treated sites for invasive vegetation (alligatorweed, pennywort, torpedo grass) as needed

Pictures

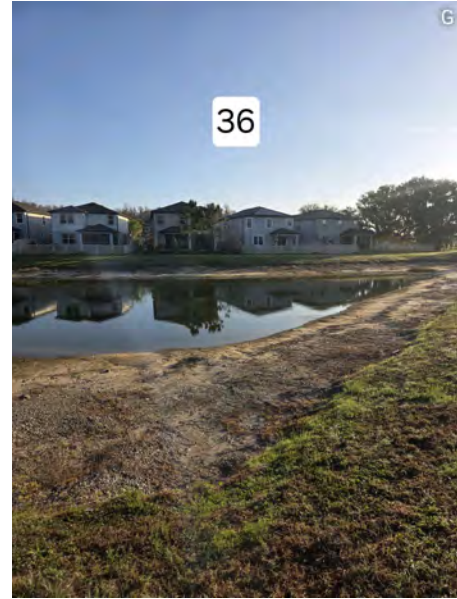
Aquatic Services Report



Aquatic Services Report



Aquatic Services Report



Aquatic Services Report

Technician

Randy Mitchell

Job Details

Service Date	3/27/2026
Customer	K-Bar Ranch CDD II
Weather Conditions	Sunny
Wind	SE 1mph
Temperature	80
Multiple Sites Treated	Yes



Ponds Treated Information

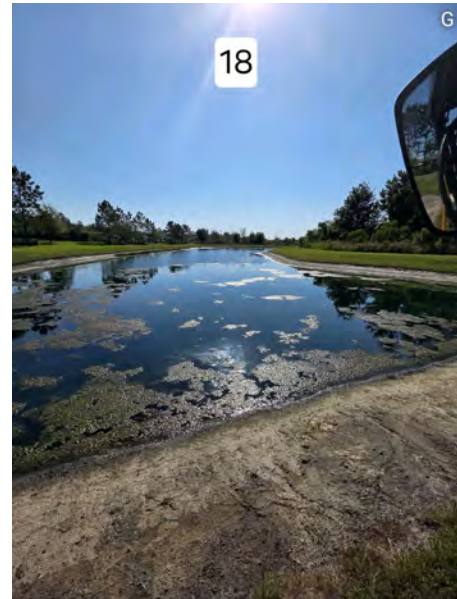
Repeatable - 2 Count

1 of 2

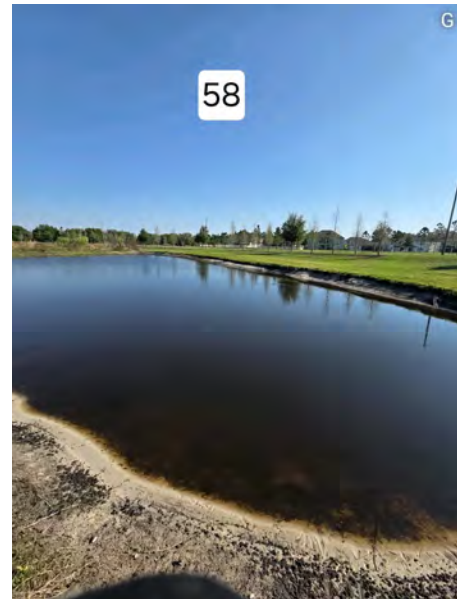
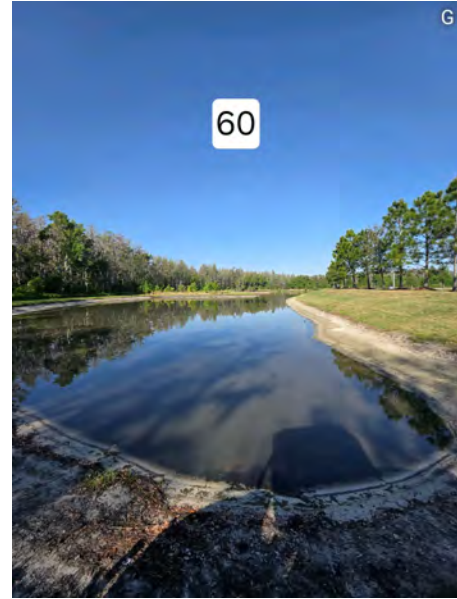
Pond Numbers	All
Service Performed	Treatment
Work Performed	<input checked="" type="checkbox"/> Grasses
Equipment Used	<input checked="" type="checkbox"/> ATV/UTV
Water Level	Extremely Low
Restrictions	None
Observations/Recommendations	Treated sites for invasive vegetation (torpedo grass, pennywort, alligatorweed, cattails) as needed. Picked up trash.

Pictures

Aquatic Services Report



Aquatic Services Report



Aquatic Services Report



2 of 2

Pond Numbers	18
Service Performed	Treatment
Work Performed	<input checked="" type="checkbox"/> Algae
Equipment Used	<input checked="" type="checkbox"/> ATV/UTV
Water Level	Low
Restrictions	3 days
Observations/Recommendations	Treated site for filamentous algae.

EXHIBIT 9
RETURN TO AGENDA

K BAR RANCH II

COMMUNITY ASSET MANAGEMENT REPORT



March 13, 2026

Rizzetta & Company

Amiee Brodeen – Community Asset Manager



Rizzetta & Company
Professionals in Community Management

Summary, Clubhouse & Amenities

General Updates, Recent & Upcoming Maintenance Events

- **Fertilization per Contract** – Prior to final fertilization selection, a complete soil test should be performed to test for soil pH as well as N, P & K levels. At times environmental conditions may require additional applications of nutrients, augmenting the above fertilization programs to ensure that turf areas are kept uniformly GREEN, healthy and in top condition. It shall be the responsibility of the contractor to determine specific needs and requirements and notify the resident project representative when these additional applications are needed.
- **March** – Fertilizer for St. Augustine – Formula 40-0-0 Soluble N - .5lbs N/1000 SF
- **April** – Fertilizer for St. Augustine – Formula 43-0-0 Soluble N - 1lbs N/1000 SF
- **April** – Fertilizer for Bahia – Formula 40-0-0 Soluble N - .5lbs N/1000 SF
- **March** – Fertilizer for Ornamentals – Formula 24-2-11 + 3% FE – 1.5 N/1000 SF
- **March** – Fertilizer for Palms – Formula 8-2-12 + 4 MG – 1.5 N/100 SF

The following are action items for Pine Lake Services to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. **Red text** indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. **Green text** indicates a proposal has been requested. **Blue** indicates irrigation. **Orange** indicate tasks to be completed by Staff and **Bold, underlined black** indicates updates or questions for the BOS.

1. **Clubhouse Exterior:** All tree stakes throughout the bullnoses and clubhouse areas should be inspected. Some trees are loose and will need to be re-staked to ensure proper support and establishment.
2. **Clubhouse Exterior:** There is a damaged podocarpus shrub near the water pump fencing in the parking lot that appears to have been impacted, possibly by a vehicle or heavy object. Inspect the plant to determine whether it can be salvaged or if replacement is necessary. (Pic 2)
3. **Clubhouse – Perennials:** The newly planted perennials are showing mixed progress. Several are beginning to return, while others remain dormant. I will continue to monitor their growth and overall condition during upcoming inspections. (Pic 3>>)

4. **Clubhouse Interior:** The palms within the pool area are beginning to flower and produce fruit. These should be trimmed to prevent debris from falling onto the walkways and into the pool, helping to maintain cleanliness and safety. When can we expect a crew to remove the growths? (Pic 4>)



Clubhouse

5. Clubhouse Interior: This particular palm appears to be in a state of decline, with darker and drooping fronds. It would be advisable to have an arborist inspect and provide a prognosis for its condition. (Pic 5)



6. Stump Grind Debris: A few months ago, a tree was stump-ground in the pool area. Month after month, debris is still visible, scattered onto the surrounding shrubs and crowding their bases. Please have the crew thoroughly rake the area and blend the remaining grindings into the existing mulch for not only a cleaner, uniform appearance, but also to avoid fungal issues affecting surrounding plants. (Pic 6)



7. Clubhouse Exterior: This area continues to be an issue. Although it appears the turf was tamped down after it was previously reported, the grass still remains patchy and inconsistent. Additional corrective measures may be needed to achieve full turf recovery and a uniform appearance. (Pic 7)



Ponds, K-Bar Ranch Pkwy, Eagle Creek

8. Clubhouse Interior: Turf weeds are beginning to grow in the cracks and expansion joints of the sidewalk panels near the tennis courts. Identify and treat accordingly.

9. Clubhouse: I observed numerous ant mounds within the rear shrub areas of the pool. These should be treated and raked out to maintain a clean appearance and prevent further infestation. (Pic 9)



10. Pond Edge Maintenance: Per the contract, the landscapers are required to mow and trim up to the pond's edge. However, there are large areas where vegetation along the pond edges has not been properly maintained. (Pics 10a, 10b>)



11. Eagle Creek Entrance: The stone roadway dividers at the entrance have weeds sprouting between the stones. These should be removed and the area treated for a well-maintained appearance. (Pic 11)



12. Eagle Creek Entrance: The perennial beds need to be weeded, as weeds are encroaching on the bases of some of the flowers. Additionally, the mulch should be raked and redistributed, as there are areas where the underlying soil is exposed. (Pic 12>)

13. K-Bar Ranch Parkway: The median at the entrance of the parkway contains a significant number of weeds. These should be spot-treated and removed, as this area is one of the first things residents and visitors see upon entering the community. (Pic 13>)



Eagle Creek Ln, Meadow Pointe Blvd, Gilded Woods

14. Eagle Creek: As you come around the bend, the easements on both sides of the roadway show a significant presence of turf weeds, and the turf itself is browning and declining in several areas. I also observed multiple ant mounds that should be treated and then raked out after control. Continued monitoring and corrective turf care are recommended to improve overall appearance and health. (Pic 14>)



15. Meadow Pointe Blvd: The stakes on the pine trees along the boulevard are failing. If the trees are stable and well-rooted, the stakes should be removed. For any trees that still require support, please replace the failing stakes as needed at your discretion to ensure proper stabilization. Additionally, the bases of the pine trees on the boulevard, I have....

(#15 Cont.).... observed some large ant mounds. Please ensure these are treated and raked out to maintain a consistently clean appearance across all the pines. (Pic 15)



16. Meadow Pointe Blvd: I would like to follow up on the broken trunk on the west side of the property. It remains in place, with exposed irrigation lines running over the roots. Is there a plan to remove this?

17. Gilded Woods: I reported on this turf damage last month. It appears the area was edged, but the turf itself was not repaired. Additionally, there was standing water pooling along the curb. It would be advisable to perform a wet check to ensure there is no damage to the irrigation system in this area. (Pic 17>)

Meadow Pointe Blvd, Gilded Woods, Old Spanish Rd

18. Gilded Woods: The tree rings in this area are lacking. Applying fresh mulch would significantly improve the appearance around the base of the trees, along with a clean line trim to define and refine the circular shape of the mulch beds. (Pic 18)



(#20 Cont.).... progress and will provide further updates as needed to keep the board informed. (Pic 20)



19. Gilded Woods: On the easement near where construction took place, the turf has been damaged, likely from heavy machinery crossing over from the road. While the turf damage is a concern, it would be prudent to perform a wet check in this area to ensure that the machinery did not damage or break any irrigation lines while crossing the easement. (Pic 19>)



20. New Turf: This is an update on the new turf installation. I am continuing to monitor its



21. Old Spanish: In this area, I observed a significant amount of moss droppings on the turf. These should be removed as they fall to prevent shading and allow the grass to receive adequate sunlight.

22. Sundrift – Pond 53: I have noticed some minor erosion on the banks of this pond. While it is not severe at the moment, I wanted to inform the board. I will continue to monitor the area to see if the erosion worsens over time. (Pic 22>)

23. Sundrift: There is a large patch of dead turf located behind the sidewalk, with.... (Nxt pg)

Sundrift Dr, K-Bar Ranch Blvd

(#23 Cont.).... small weeds beginning to emerge through the area. These weeds should be removed. Additionally, please advise if there is a plan in place to revitalize or replace this section of turf. Within the same area, I observed multiple spots of declining turf along the easements. Please ensure the irrigation system is functioning properly and providing adequate coverage. Also, when is this area scheduled for its next fertilizer application? (Pic 23)



24. K-Bar Ranch Blvd – Pond 11: The turf along the median and adjacent to the pond is heavily impacted by weeds and appeared dry during my visit. I recommend performing a wet check to ensure proper irrigation coverage and functionality. Additionally, a turf recovery plan should be implemented to revitalize this area and improve overall....



(#24 Cont.).... appearance and health. (Pic 24a, 24b)



25. K-Bar – General Note: Before any mulch installations take place, the bed edging around the newly planted trees in Eagle Creek will need to be re-established. Please ensure these edges are properly defined prior to mulch application. (Pic 25)



Proposals

- 1. Pool Area - Celebration Bermuda:** Around the pool area, several sections of turf are being shaded out, causing the Celebration Bermuda to decline. I recommend proposing new turf installation in all areas where the Bermuda is dying off to ensure consistent coverage and long-term health. (Pic 1)



EXHIBIT 10

RETURN TO AGENDA

K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT



**APRIL 15, 2026
MONTHLY FIELD REPORT**

HAVEN MANAGEMENT SOLUTIONS

REDWOOD POINT



-Turf color recovering but Patchy

-Pond needs treatment

HAWK VALLEY



- Seasonal color recovering But Patchy
- Ponds need treatment

HAWK VALLEY



- Seasonal color recovering But Patchy
- Ponds need treatment

SUNDRIFT



Turf and Shrubbery recovering
Color improving

GILDED WOOD



Turf Patchy but recovering

AMENITY CENTER



- Palm nuts should be removed
- Otherwise trimming appears clean



- Palm nuts should be removed
- Otherwise trimming appears clean



- Trees will need to be trimmed before they contact the fence.
- Crepe Myrtles were over pruned
- They should be allowed to grow out and then long leaders and crossed branches trimmed



Tree should probably be removed

A good rain and a stiff breeze could blow it over,
if the top doesn't damage the fence the trunk will.



Most of the turf and shrubbery are recovering fairly well from a hard winter



Turf that was affected by the cold
Consider raking / blowing the dead turf away allowing air and light to reach the plant

AMENITY CENTER ENTRY



Amenity center entry
Oleander recovering. Dead wood should be removed

MOSSY PINE



Seasonal color good
Maintenance clean

WINSOME MANOR



Turf recovering
Recommend removing the dead leaf material to allow sun and air.

BRIARBROOK



Seasonal color is good
Turf recovering

SUNDRIFT



Seasonal color recovering as well as plant growth

OLD SPANISH



Seasonal color is good

Maintenance clean

Exposed 2-wire



EXHIBIT 11

RETURN TO AGENDA

FIRST AMENDMENT TO LANDSCAPING MAINTENANCE SERVICES AGREEMENT

THIS FIRST AMENDMENT ("First Amendment") is made and entered into as of _____, 2026, by and between:

K-Bar Ranch II Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, located in the City of Tampa, Hillsborough County, Florida, whose mailing address is c/o Haven Management Solutions, 255 Primera Blvd, Suite 160, Lake Mary, FL 32746 ("**District**"); and

Pine Lake Services, LLC, a Florida limited liability company, with a mailing address of 2122 Henley Road, Lutz, Florida 33558 ("**Contractor**," and together with District, the "**Parties**").

RECITALS

WHEREAS, the District and the Contractor previously entered into that certain *Landscaping Maintenance Services Agreement dated April 11, 2023 (the "Main Agreement")*; and

WHEREAS, the District and the Contractor entered into an Addendum to the Landscaping Maintenance Services Agreement for Hawk Valley Inside Common Areas 11-23, effective December 2023 (the "**Hawk Valley Addendum**"); and

WHEREAS, the District and the Contractor entered into an Addendum to the Landscaping Maintenance Services Agreement for Gilded Woods, effective July 5, 2024 (the "**Gilded Woods Addendum**"); the Main Agreement, the Hawk Valley Addendum, and the Gilded Woods Addendum are collectively referred to herein as the "**Agreement**"); and

WHEREAS, pursuant to Section 23 of the Main Agreement, the initial term of the Agreement was from May 1, 2023 through April 30, 2024, with the option for two (2) one (1) year annual renewals at the discretion of the District's Board of Supervisors; and

WHEREAS, the Parties have exercised the renewal options under the Agreement such that the current term of the Agreement is set to expire on April 30, 2026; and

WHEREAS, the Parties desire to amend the Agreement to update the District's mailing address for notices and other communications and extend the term of the Agreement through September 30, 2027; and

WHEREAS, each of the Parties hereto has the authority to execute this First Amendment and to perform its obligations and duties hereunder, and each Party has satisfied all conditions precedent to the execution of this First Amendment so that this First Amendment constitutes a legal and binding obligation of each Party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt of which and sufficiency of which are hereby acknowledged, the District and the Contractor agree as follows:

Section 1. Recitals. The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this First Amendment.

Section 2. Affirmation of Agreement. The Agreement is hereby affirmed, and the Parties hereto agree that it continues to constitute a valid and binding agreement between the Parties. Except as described in Sections 3, 4, and 5 of this First Amendment, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All of the remaining provisions of the Agreement, including, but not limited to, the engagement of services, indemnification, and sovereign immunity provisions, remain in full effect and fully enforceable.

Section 3. Amendment to Notice Provisions. Section 18 of the Main Agreement is hereby amended to change the notice address for the District. From and after the effective date of this Second Amendment, all notices to the District shall be sent to the following address:

K-Bar Ranch II Community Development District
c/o Haven Management Solutions
255 Primera Blvd, Suite 160
Lake Mary, FL 32746

All other terms and conditions of Section 18 of the Main Agreement shall remain unchanged.

Section 4. Amendment of Term. Section 23 of the Main Agreement is hereby amended to extend the term of the Agreement, including all addenda thereto, through September 30, 2027. All other terms and conditions of Section 23 shall remain unchanged.

Section 5. Amendment to Billing and Payment Provisions. From this date of this First Amendment and through April 30, 2027, Contractor shall provide all services for compensation amounts set forth in Section 3 of the Main Agreement, Section 2 of the Hawk Valley Addendum, and Section 2 of the Gilded Woods Addendum. For the remaining 5-month term of the Agreement beginning May 1, 2027, and until September 30, 2027, as compensation for the Work specified in the Main Agreement, Hawk Valley Addendum, and Gilded Woods Addendum, the District agrees to pay Contractor monthly amounts of **forty-five thousand, five hundred ninety-two and 00/100 dollars (\$45,592.00)** as more specifically set forth in Contractor's Revised Pricing Proposal attached hereto as Exhibit A for the remaining 5-month term of the Agreement.

**REMAINDER OF PAGE INTENTIONALLY LEFT BLANK
SIGNATURE PAGE FOLLOWS**

In witness whereof, the Parties execute this First Amendment to be effective the day and year first written above.

ATTEST:

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

Secretary/Assistant Secretary

Vice/Chairperson, Board of Supervisors

WITNESS:

PINE LAKE SERVICES, LLC

Print Name: _____

By: _____
Its: _____

Exhibit A – Contractor’s Revised Pricing Proposal, 5-Month Term

EXHIBIT 12

RETURN TO AGENDA

**NOTICE OF RULE DEVELOPMENT BY THE
K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT**

In accord with Chapters 120 and 190, *Florida Statutes*, the K-Bar Ranch II Community Development District (“**District**”) hereby gives notice of its intention to develop the following Proposed Rules and setting certain associated rates and fees, which Proposed Rules shall have the following rule numbers, purposes and effects:

PROPOSED RULE	RULE NUMBER	PURPOSE AND EFFECT
Holiday Lighting Policy	2026-_____	To provide a policy for monument lighting and legislative process through which the Board may approve requests of amenity members to observe certain holidays via the monument lighting.
Community Facilities Rules & Regulations and Form of Rental Agreement	2026-_____	To provide for efficient and effective District amenity operations by setting rates and rules
Common Area Pond and Enforcement (Trespassing) Rule	2026-_____	To prohibit certain activities within the District’s stormwater ponds and conservation areas and provide for enforcement by the District, including trespass authorization and penalties
Parking Enforcement Rule and Form of Agreement	2026-_____	To provide policy governing parking and parking enforcement, including towing, on District property.
Disbursement and Credit Card Authorization	2026-_____	To conduct the business of the District in an efficient manner and provide for timely payment of recurring, non- recurring and other disbursements for goods and services
Rules of Procedure	2026-_____	To provide for efficient and effective district operations and to ensure compliance with recent changes to Florida law.

The specific grants of rulemaking authority and laws implemented in the Proposed Rules include but are not limited to the following:

PROPOSED RULE	RULEMAKING AUTHORITY & LAW IMPLEMENTED
Holiday Lighting Policy	Sections 120.54 and 190.011(5), Florida Statutes
Community Facilities Rules & Regulations and Form of Rental Agreement	Sections 190.011(5), 190.011(15), 190.035, 120.54, and 120.69, Florida Statutes
Common Area Pond and Enforcement (Trespassing) Rule	Sections 190.011, 190.012, 190.035(2), 120.54, and 120.69, Florida Statutes
Parking Enforcement Rule and Form of Agreement	Sections 190.006, 190.011(5), 190.011(15), 190.035, 286.0105, 286.011, 286.0114, 120.54, and 120.69 Florida Statutes
Disbursement and Credit Card Authorization	Sections 120.54 and 190.011(5), Florida Statutes

PROPOSED RULE	RULEMAKING AUTHORITY & LAW IMPLEMENTED
Rules of Procedure	Sections 120.54, 190.011(5), 190.011(15) and 190.035, 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes

A copy of the proposed Rules and the related incorporated documents, if any, may be obtained by contacting the District Manager c/o Haven Management Solutions, 255 Primera Blvd, Suite 160, Lake Mary, FL 32746, and via phone at (407) 574-3250.

District Manager
K-Bar Ranch II Community Development District

Run Date: _____, 2026

PUBLISH: AT LEAST 7 DAYS PRIOR TO NOTICE OF RULEMAKING AND 35 DAYS PRIOR TO PUBLIC HEARING

EXHIBIT 13

RETURN TO AGENDA

Policy Governing Member Requests for Holiday Lighting Displays

Policy Governing Member Requests for Holiday Lighting Displays

The K-Bar Ranch II Community Development District (the “District”) owns and operates monument lighting (the “Lights”) that can be programmed to display various colors in celebration of a holiday. The District Board of Supervisors has authorized the District Manager to effectuate this Policy.

I. General Operation. Lights are turned on at sundown each Calendar Day. For all Calendar Days that are not Dates of Observation on the Schedule as defined below, the Color Display of the Lights shall be White. Lights are turned off at sunrise each Calendar Day.

II. Standard Holiday Schedule. The District Manager shall, within two weeks of adoption of this Policy and annually on October 1 thereafter, produce a schedule governing the observed Holidays and corresponding Color Display of the Lights (the “Schedule”). The Schedule shall observe the following Holidays, and any additional holidays approved by the Board of Supervisors pursuant to Section III of this Policy, and the Lights shall be programmed to display the corresponding Color Display:

Holiday	Color Display
New Year's Day	Yellow and White
Birthday of Martin Luther King, Jr.	Green, Red, and Black
Inauguration Day	Red, White, and Blue
Washington's Birthday	Red, White, and Blue
Ramadan	Blue and Yellow
Lent	Purple
Easter	White and Pink
Memorial Day	Red, White, and Blue
Juneteenth National Independence Day	Green, Red, and Yellow
Independence Day	Red, White, and Blue
Labor Day	Red, White, and Blue
Yom Kippur	White and Blue
Columbus Day	Red, White, and Blue
Diwali	Red and Yellow
Veterans Day	Red, White, and Blue
Thanksgiving Day	Red, Orange, and Yellow
Christmas Day	Red and Green

The District Manager shall be responsible for identifying the Date(s) of Observation and Color Display for each Holiday on the Schedule, including the holidays listed above and any additional Holidays approved by the Board of Supervisors pursuant to Section III of this Policy.

III. Application for Member Requests. The District’s amenity Members (“Members”) (i.e., those individuals authorized to use the District’s amenities pursuant to the District’s Community Facilities Rules & Regulations, as amended from time to time) may request commemoration of

Policy Governing Member Requests for Holiday Lighting Displays

additional holidays by submitting a fully executed Holiday Lighting Application (“Application”) set forth in Attachment #1 of this Policy to the District Manager no earlier than one hundred eighty (180) days and no later than ninety (90) days prior to October 1 of each year. Applications must be delivered to the District Manager via email at patricia@havenmgt.com. Applications must include the requested Holiday, Color Display, and suggested Date(s) of Observation for the forthcoming Calendar Year. The District Manager shall compile all timely submitted Applications and present them to the Board of Supervisors at a noticed public meeting held prior to October 1. The Board of Supervisors shall evaluate Applications using the following content-neutral criteria: (a) whether the requested Date(s) of Observation conflict with existing holidays on the Schedule; (b) whether the total number of approved Holidays would exceed thirty (30) per calendar year; and (c) whether the Application was timely and complete. The Board of Supervisors shall have final approval and legislative authority to amend this Policy to add requested holidays to the Schedule, effective for the forthcoming calendar year. The District Manager shall notify all applicants in writing of the Board's decision within fourteen (14) days following the Board's action.

Attachment #1 - Application

Holiday Lighting Application

Member Name: _____

Address: _____

I Am A(n): Owner Tenant Annual Pass Holder If Tenant, Owner Name: _____

Holiday: _____

Date(s) the Holiday falls on this Year: _____, 20____ to _____, 20____

Suggested Date(s) of Observation: _____

Suggested Color Display: _____

The above-referenced Member, on behalf of the Member's self, executors, personal representatives, assigns, heirs, and next of kin (collectively referred to as the "Member" herein), acknowledges and agrees that the K-Bar Ranch II Community Development District, its Board of Supervisors, its District Manager, and all their officers, employees, directors, members, executives, agents, affiliates, representatives, successors, and assigns (collectively, the "District") assume no responsibility or liability in connection with any and all activities, determinations, and decisions related to the Holiday Lighting Application. In exchange for consideration of the Member's Holiday Lighting Application, the Member does hereby agree to the following terms and conditions:

1. Member shall hold harmless and release the District from any claims and demands arising out of or in connection with the Holiday Lighting Application, excluding claims arising from the District's gross negligence or willful misconduct.
2. Member shall indemnify and defend the District from and against any loss, liability, damage, or cost caused by Member's misrepresentations in the Holiday Lighting Application or Member's actions in connection with the Holiday Lighting Application.
3. Member agrees that the foregoing release and waiver is intended to be as broad and inclusive as permitted by Florida law, and that if any portion is held invalid by a Court of competent jurisdiction, the remainder will continue in full legal force and effect.

Member agrees that Member has had opportunity to consult legal counsel regarding this Holiday Lighting Application, if desired, and signs this Holiday Lighting Application in full awareness and understanding of its contents.

Signature

Date

EXHIBIT 14

RETURN TO AGENDA

K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT

COMMON AREA POND & ENFORCEMENT RULES

PART 1: K-Bar Ranch II Community Development District
Common Area Pond Rules

Law Implemented: ss. 190.011, 190.035, Fla. Stat. (2024)
Effective Date: _____, 2026

In accordance with Chapters 190 and 120, *Florida Statutes*, and at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the K-Bar Ranch II Community Development District adopted the following rules to govern the operation of the District's Amenities. All prior rules of the District governing this subject matter are hereby superseded on a going forward basis.

LAKE OR POND AREAS

The ponds throughout the community are designed to help facilitate the District's natural water system for run off and overflow. Except as set forth herein, no individual other than District representatives, contractors and/or authorized invitees (e.g., homeowner's association representatives and/or contractors with prior permission from the District) shall have access to any property of the District, and any such prohibited access shall constitute a trespass, enforceable in accordance with the District's rules and Florida law. The following additional guidelines apply:

1. Please be respectful of the privacy of the residents living near the ponds.
2. Swimming, boating and any other use of the ponds is prohibited, except by authorized District Staff and/or District contractors, and except as otherwise set forth herein.
3. The practice of fishing is permitted only as catch-and-release, provided fishers remove all fishing gear, bait, and litter after use, remain on CDD-owned easements or public access areas, and do not enter private homeowner lots.
4. Pets must be accompanied and in their owner's control at all times around ponds.
5. Parking along the county right of way or on any grassed area near the ponds is prohibited.
6. Do not leave any litter.
7. Do not feed the wildlife anything, ever.

SOVEREIGN IMMUNITY

Nothing herein shall constitute or be construed as a waiver of the Districts' limitations on liability contained in Section 768.28, F.S., or other statutes or law.

SEVERABILITY

The invalidity or unenforceability of any one or more provisions of these Rules shall not affect the validity or enforceability of the remaining provisions, or any part of the Rules not held to be invalid or unenforceable.

AMENDMENTS / WAIVERS

The Board in its sole discretion may amend these Rules from time to time. The Board may also elect in its sole discretion at any time to grant waivers to any of the provisions of these Rules.

PART 2: K-Bar Ranch II Community Development District
Disciplinary and Enforcement Rule

Law Implemented: ss. 120.69, 190.011, 190.012, Fla. Stat. (2026)
Effective Date: _____, 20__

In accordance with Chapters 190 and 120, Florida Statutes, and at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the K-Bar Ranch II Community Development District adopted the following rules to govern disciplinary and enforcement matters. All prior rules of the District governing this subject matter are hereby superseded on a going forward basis.

1. Introduction. This rule addresses disciplinary and enforcement matters relating to the use of the properties owned and managed by the District.

2. Suspension of Rights. The District, through its Board, and District Manager, shall have the right to restrict, suspend, or terminate the privileges of any person to access the District's property for any of the following behavior (and/or to otherwise take such action as authorized under this Rule):

- a. Submits false information on any application for use of the District's property;
- b. Exhibits unsatisfactory behavior, deportment or appearance;
- c. Fails to abide by any District rules and policies;
- d. Treats the District's supervisors, staff, amenities management, contractors, or other representatives, or other residents or guests, in an unreasonable or abusive manner;
- e. Damages or destroys District property;
- f. Trespasses on District property and/or otherwise enters District property for purposes not permitted by the District's rules and policies and/or without prior written authorization from the District Staff; or
- g. Engages in conduct that is improper or likely to endanger the health, safety, or welfare of the District, or its supervisors, staff, amenities management, contractors, or other representatives, or other residents or guests.

3. Authority of District Manager. The District Manager may at any time restrict, suspend or terminate for cause or causes, including but not limited to those described above, any person's (and his/her family's) privileges to use any or all of the District Amenities for a period to be established by the District Manager. Any such person

will have the right to appeal the imposition of the restriction, suspension or termination before the Board of Supervisors.

4. **Enforcement of Penalties/Fines.** For any of the reasons set forth in Section 3 above, the District shall additionally have the right to impose a fine of up to the amount of \$1,000 – in addition to any amounts for damages – and collect such fine, damages and attorney’s fees as a contractual lien or as otherwise provided pursuant to Florida law.

5. **Legal Action; Criminal Prosecution.** If any person is found to have committed any of the infractions noted in Section 3 above, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature.

6. **Severability.** If any section, paragraph, clause or provision of this rule shall be held to be invalid or ineffective for any reason, the remainder of this rule shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this rule would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.

EXHIBIT 15

RETURN TO AGENDA

- (5) Renewal. Contracts for the purchase of goods, supplies and/or materials subject to this Rule 3.6 may be subject to renewal terms ~~ed for a~~ period that may not exceed three (3) years or the term of the original contract, whichever period is longer.
- (6) Emergency Purchases. The District may make an emergency purchase without complying with these rules. The fact that an emergency purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.033, 287.017, Fla. Stat.

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reasonable, to be in the best interests of the District. No Vendor shall be entitled to recover any costs of bid, proposal, reply or response preparation or submittal from the District.

- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds and/or other bonds with a responsible surety to be approved by the Board.
 - (j) Notice of intent to award, including rejection of some or all bids, proposals, replies or responses shall be provided in writing to all vendors by United States Mail, hand delivery, facsimile or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.9 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.9.
 - (k) If less than three responsive bids, proposals, replies or responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies or responses for a lack of competitiveness. If no responsive bid, proposal, reply or response is received, the District may take whatever steps reasonably necessary in order to proceed with the procurement of maintenance services, which steps may include a direct purchase of the maintenance services without further competitive selection processes.
- (3) Exemptions. Maintenance Services that are only available from a single source are exempt from this Rule. Maintenance Services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Renewal. Contracts for the purchase of maintenance services subject to this Rule 3.7 may be subject to renewal terms ed for a period that may not exceed three (3) years or the term of the original contract, whichever period is longer.
- (5) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (6) Emergency Purchases. The District may make an emergency purchase without complying with these rules. The fact that an emergency purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

EXHIBIT 16

RETURN TO AGENDA

K-Bar Ranch II

Community Development District



Community Facilities Rules & Regulations Rule No.: 2026-___

Adopted July 18, 2022
Resolution 2022-04
Revised _____
Resolution _____

**K-Bar Ranch II Community Development District
Community Facilities Rules & Regulations**

Table of Contents

GENERAL1

DEFINITIONS1

CONDUCT CODE.....3

LEASE PROCEDURES AND TRANSFER OF PRIVILEGES.....4

USE OF COMMUNITY FACILITIES.....4

COMMUNITY FACILITY RENTAL POLICIES7

COMMUNITY PONDS9

PLAYGROUND RULES.....9

SWIMMING POOL FACILITY 10

POOL PARTIES..... 11

TENNIS/PICKLE BALL COURTS..... 12

VIOLATION OF RULES AND REGULATIONS..... 13

Community Facilities Rules & Regulations

General

K-Bar Ranch II Community Development District (the “District”) has adopted these Rules and Regulations for the safety and security of the District and its users. The Board of Supervisors may modify these Rules and Regulations from time to time as needed.

Violations of the Rules and Regulations are subject to verbal warnings, written warnings, suspension and further actions taken as outlined in the Rules and Regulations and deemed appropriate by the Board of Supervisors and its duly authorized representatives.

Definitions

All capitalized terms shall have the meanings as defined herein.

1. **Adult** – An individual eighteen (18) years of age, or older.
2. **Access Cards** – Cards are issued to eligible Members that meet the requirements contained in these Rules and Regulations strictly for the use of the individual to access the Recreational Facilities in accordance with the Rules and Regulations. The cards will be issued at the Community Facility office and will contain a photo of the cardholder.
3. **Annual Pass** – an annual pass may be purchased by a non-resident of the District at a cost of the highest operation and maintenance fee plus a 20% administrative fee, which cannot be pro-rated, per household. Annual Passholders have the right to use the Community Facilities and will be subject to the same Rules and Regulations and Penalties as Residents within the District.
4. **Board of Supervisors** – the Board of Supervisors of the K-Bar Ranch II Community Development District.
5. **Common Areas** – All real property (including the improvements thereto) now or hereafter owned by the District for the common use.

6. Community Facilities – All areas included in the Recreational Facilities and Common Areas.
7. District Management or District Manager – Those agents and representatives of the management firm hired by the District.
8. Guest(s) – Any person who is accompanying a Member to the Community Facilities. A Member shall be responsible for all Guests within the Community Facilities. All Members shall always remain with their Guests. The Recreation Manager may make accommodations as necessary for unaccompanied guests. Approvals for unaccompanied guests must be received in advance and are at the sole discretion of the Recreation Manager.
9. Invitee(s) – A person who is invited onto the Community Facilities as a member of the public or enters for the purpose of business dealings.
10. Member – Shall mean Resident, Annual Passholder or Tenant.
11. Properties – Shall mean and refer to that certain real property located within the District boundaries, and such addition thereto as may hereafter be brought within the boundaries of the District.
12. Recreational Facilities– Includes the swimming pool facilities, activity center (a.k.a. clubhouse), playground, restrooms and tennis/pickle ball courts.
13. Recreational Staff (“Staff”) – Those individuals employed by the amenities management firm hired by the District such as Recreation Manager (as defined below), clubhouse or pool attendants, maintenance personnel, or other employees of the management firm.
14. Recreation Manager – On-site member of Staff responsible for managing the District’s Community Facilities.
15. Resident – A homeowner/household living within the District’s boundaries.
16. Rules and Regulations – Any written rules or regulations adopted, implemented, or published by the District or its Board of Supervisors at any time and from time to time amended, with respect to the conduct and security of the Members and their Guests, invitees, agents and contractors within the Properties.
17. Tenant – A lessee of a dwelling within the District who has had privileges for use transferred pursuant to these Rules and Regulations.

Conduct Code

Improper conduct, obscenities, verbal, or physical threats by any user will not be tolerated anywhere in the Community Facilities. Actions by any person of any nature, which may be dangerous, create a health or safety problem, create a hostile environment, or disturb others, are not permitted. This includes noise, intoxication, quarreling, threatening, fighting, offensive or abusive language or behavior. Members are responsible for family, their Guests and Invitees.

All users are expected to conduct themselves properly with due consideration for each other and for fellow users, Guests and Staff. The Recreation Manager has the authority to discipline within the Rules and Regulations any person for conduct, which in their opinion tends to endanger the welfare, interest or character of the District, as well as for the violations of the specific Rules and Regulations of the District.

As stated in the Rules and Regulations, the District and/or Staff have the right to ask any person(s) to cease their conduct and/or leave the premises as a result of conduct which serves to harass or annoy other persons using or working in the Community Facilities.

At the discretion of the Staff and District Management dealing with the situation, the assistance of the local law enforcement agency may be sought to maintain order. A copy of the official law enforcement report of the incident shall be obtained by Staff and delivered to District Management within five (5) business days.

Any person who verbally threatens the physical well-being of another person or who engages in behavior that may be dangerous, create a health or safety problem, create a hostile environment, or otherwise disturb others and cause them to fear for their physical well-being may be reported to the local law enforcement agency by Staff.

Anyone who observes a violation of these Rules and Regulations shall bring the matter to the attention of any Staff on duty or to District Management. Users are discouraged from trying to enforce the Rules and Regulations on their own.

Staff, fellow users and Guests are to be treated in a courteous and considerate manner. No member of Staff shall be reprimanded or harassed in any way by a user. All complaints regarding services rendered by any Staff member must be made to the Recreation Manager or District Management.

Users shall not engage or direct Staff on any private business, nor shall any Staff

member be used for the individual benefit of the Member, nor shall any Member direct, supervise, or in any manner attempt to assert control over any such Staff or Users.

Lease Procedures and Transfer of Privileges

Any homeowner permitting a Tenant to occupy his/her dwelling must notify the Recreation Manager. All Tenants living within the leased home must be listed on the Lease Agreement. Leases must contain a clause that indicates the Tenant has received a copy of all District Rules and Regulations and agrees to be bound by them. Households may transfer their privileges for use of the Community Facilities to their Tenants by contacting the District Manager or Recreation Manager and access cards will be issued to the tenants at a fee of \$25 each. Homeowners shall have no privileges while Tenants are using the transferred rights. A Tenant may not transfer privileges to another person. Upon transfer of privileges to a Tenant the homeowner no longer has any privileges to use of Community Facilities until such time that the Recreation Manager is notified of termination of transfer.

In the event a home is sold, the card will be deactivated, and a new card will be issued to the new residents at no cost.

Use of Community Facilities

1. Community Facilities are for the use of Members and Guests. Recreation Staff may ask to inspect proper identification and those persons not showing it may be required to leave. All Community Facilities are used at the risk and responsibility of the user and the user shall hold the District harmless from damage or claims by virtue of such use.
2. Each household or Annual Passholder is allowed up to five (5) Guests at one time unless prior approval for additional Guests is given. Unless otherwise provided herein, Guests must be accompanied by a member of the household and must obtain a guest pass from the Recreation Manager.
3. Members and Guests may use the Recreational Facilities as follows:
 - a. Each household/Annual Passholder Member 15 years and older will be issued an Access Card. These cards are for use by the card holder only.
 - b. The card is used to access the swimming pool facility, activity center, playground, tennis/pickle ball courts. Age restrictions apply.

-
- c. When you use the Access Card, your name and time of entry are registered. Members and Guests should ensure gates are closed behind them for security.
 - d. Your card is your responsibility. If you misplace your card, please contact the Staff immediately so that the card can be deactivated.
 - e. Replacement cards will be issued at a charge of \$25 each.
 - f. Hours for the Community Facilities are posted at the entrance to each facility. Hillsborough County curfew laws supersede this policy and applicable individuals must adhere to these laws first and foremost.
 - g. When applying for an Access Card, State issued identification must be presented (i.e. driver's license, birth certificate, or passport), a copy of a utility statement and or a vehicle registration showing the address. Each cardholder is required to sign an Access Card Agreement. Tenants must also provide a copy of their lease.
 - h. Skateboarding or use of similar equipment will not be permitted anywhere on the Community Facilities unless otherwise posted, including parking lots and walkways.
 - i. Shirts and shoes are to be worn in the Recreational Facilities, except the swimming pool area.
 - j. Wet bathing suits are not allowed to be worn inside the activity center.
 - k. Profanity and bullying will not be tolerated.
 - l. No vandalizing of Community Facilities.
 - m. For Safety, anyone under the age of fifteen (15) must be accompanied by an Adult when visiting the Recreational Facilities.
 - n. No fighting.
 - o. Except as permitted under Florida law, no firearms or weapons (as defined in Chapter 790, Florida Statutes) are permitted on the Properties.
 - p. With the exception of a community sponsored event where alcoholic beverages are permitted, users or Guests may not bring or consume alcoholic beverages within the Community Facilities. No one under the age of twenty-one (21) is allowed to bring or consume alcoholic beverages within the Community Facilities.

q. Use of tobacco products, vaping, illegal drugs and paraphernalia are prohibited.

r. No pets (except as allowed by applicable law) will be allowed in any fenced Common Area, including the swimming pool area, with the exception of community events and or programs that may specifically allow pets to attend. All pets must be on a leash outside of each Resident's property.

s. Community Facilities shall be used only for the purpose for which they are designed.

t. Climbing gates, fences, or gaining access to the Community Facilities through non-traditional or unorthodox means is not allowed.

4. Community property may not be removed or altered from any Community Facility without written consent of the Board of Supervisors or District Manager.

5. Nothing is to be stored or accumulated on Common Areas. No accumulation of rubbish, debris or unsightly materials will be permitted on Common Areas.

6. No person shall commit any nuisance, vandalism, boisterous or improper behavior on or within the Community Facilities that interferes with or limits the enjoyment of the Community Facilities by users. Anyone damaging community property or Community Facilities must reimburse the District for all costs associated with its repair or replacement. Members are responsible for damages caused by their family, Guests and Invitees.

7. In accordance with the Florida Clean Air Act, smoking and/or vaping is prohibited within the Community Facilities, unless it is within a designated area established for such use.

8. The District has the right to close any Community Facility. Any Community Facility closed by the District shall not be used in any manner until it is reopened.

9. Programs may be offered at the Recreational Facilities for Member's participation. These programs may have a cost for participation. All instructors are independent contractors that must be approved, certified, insured and must have a contractual agreement with the District.

10. With the exception of community sponsored events, bounce houses, waterslides and other similar temporary play structures/equipment are strictly prohibited.

Community Facility Rental Policies

Members and non-Members may reserve for rental all or half of the multi-purpose room located in the activity center and Tennis/Pickle Ball Courts for private events/play. Reservation of the Tennis/Pickle Ball Courts is specifically addressed in the section regarding the Tennis Court. The following is particular to the activity center. The daily guest limits referenced in these Rules and Regulations shall not apply to guests attending a private function. Members and non-Members interested in reserving a space in the activity center should contact the Recreation Manager regarding the anticipated date and time of the event to determine availability. Community Facilities are not available for reservation when those facilities have been otherwise reserved or restricted for use by the District or K-Bar Ranch II Master Association.

1. Available Facilities: The following Community Facilities are available for private rental during regular hours, which are as follows:

<u>Months</u>	<u>Hours</u>
<u>September through November</u>	<u>10:00 a.m. until 7:00 p.m.</u>
<u>December through March</u>	<u>10:00 a.m. until 6:00 p.m.</u>
<u>April through August</u>	<u>10:00 a.m. until 8:00 p.m.</u>

The Community Facilities will only be rented to one party per day for the duration of the Activity Center regular hours for that day for up to five (5) total hours (including set-up and post-event cleanup), at the following rates: Clubhouse Manager can authorize additional hours if available, at hourly rates consistent with the 5-hour rental rates below.

Multi-purpose Room in Aactivity Ccenter

- Reservation by the District or the K-Bar Ranch II Master Association – no charge and has first right
- Reservation by Members ~~\$100.00~~ for half room
 \$300.00 ~~\$200.00~~ for full room
- Reservation by non-Members ~~\$200.00~~ for half room
 \$600.00 ~~\$400.00~~ for full room
- Reservation by governmental unit or homeowner association meetings
 ~~\$100.00~~ for half room
 \$200.00 for full room
- Reservations for governmental unit or homeowner association events
 ~~\$200.00~~ for half room
 \$400.00 for full room

Any event that exceeds the closing time of the Activity Center (including post-event cleanup) will be charged an additional \$200. Any event that exceeds the closing time of the Activity Center (including post-event cleanup) by over an hour agrees to forfeit their deposit.

No alcohol may be served at private events.

The Member or non-Member, governmental unit or homeowner's association renting any portion of the Community Facilities shall be responsible for any and all damage and expenses arising from the rental.

2. Reservations: Members and non-Members interested in making a reservation must submit to the Recreation Manager a completed Use Application. After approval from the Recreation Manager, payment of deposit and rental must be made within 48 hours to lock in reservation. The Recreation Manager will review the Use Application on a case-by-case basis and has the authority to reasonably deny a request. Denial of a request may be appealed in writing to the District's Board of Supervisors for consideration. For consideration, all written appeals should be delivered to the District Manager.

3. Staffing: When Staff is required at a private event, all users shall be required to pay for the Staff at a rate of \$25/hour for each employee required.

4. Deposit: As stated above, private rental of the multi-purpose room in the activity center requires a deposit according to the following schedule at the time the reservation is approved:

- Reservation by the District or the K-Bar Ranch II Master Association – no deposit required
- Reservation by Members - ~~\$1,000.00~~ \$200.00
- Reservation by non-Members - ~~\$1,000.00~~ \$400.00
- Reservation by other governmental unit or homeowners association - \$100.00

To receive a full refund of the deposit, and to avoid cleaning charges following a private rental, the following must be completed:

- a. Ensure that all garbage is removed from the premises.
- b. Remove all displays, favors or remnants of the event.
- c. Restore the furniture and other items to their original position.
- d. Wipe off tabletops, chairs, countertops, etc.
- e. Ensure that no property has been removed from the activity center.
- f. Ensure that no damage has occurred to the activity center and/or any property in the activity center, including stains or damages to carpet.

The Recreation Manager shall determine the amount of deposit to return, if any. Deposit will be returned only to the individual who completed the Use Application or to a party designated by such individual at the time of submittal of the Use Application.

5. Adherence to Rules and Regulations. Members or non-Members and their Guests and Invitees are required to adhere to all Rules and Regulations. Failure to comply with such Rules and Regulations may result in the forfeiture of the deposit.

6. Additional Cleaning. If additional cleaning of rented facilities is required, the user reserving the facility will be liable for any expenses incurred by the District to hire an outside cleaning contractor. In light of the foregoing, users may opt to pay for the actual cost of cleaning by a professional cleaning service hired by the District.

7. Any neighborhood homeowner's association ("HOA") operating within the boundaries of the District or local government serving the District has the right to reserve at no cost to the HOA the multi-purpose room for an event one time per year, subject to timing and availability as determined by the District's Amenity Manager, and subject to completing a District rental application, providing any applicable deposits and insurance, and otherwise meeting the requirements of the District.

General Policies:

a. No decorations may be affixed to the walls, doors or any fixtures.

b. The volume of live or recorded music must not violate applicable Hillsborough County noise ordinances.

c. Event Liability coverage may be required on a case by case basis in the sole discretion of the Board of Supervisors.

d. Furniture is NOT allowed to be removed from the building nor pool furniture brought inside the building.

e. All exterior doors are to remain closed.

f. Use of the office, tennis court, pool, or any outside facility including outside bathrooms and playground is prohibited.

g. The facilities shall be left in the same condition as found prior to the event.

h. All furnishings and floors must be cleaned, trash emptied, and liner replaced.

i. Time allotted for the event includes time for set-up and cleaning and may not be exceeded.

j. No excessive noise, profanity, or boisterous actions.

k. Capacity shall not be exceeded.

l. Alcohol is NOT permitted.

m. NO glass.

n. NO Smoking. No candles or open flames are allowed.

o. The named renter MUST be present for the duration of the rental.

p. No glitter, confetti, or smoke bombs can be used on CDD property.

q. The kitchen and all countertops must be cleaned, and no food may be left on the ground.

r. You may only enter and exit the door that is located by the kitchen.

s. Do not prop doors open at any time

t. Do not block any doors to prevent them from opening.

u. Do not block any exit signs with props, balloon, or other objects.

v. Do not block any cameras with props, balloons, or other objects

w. Food is to remain on tables at all times.

- x. Use of glitter or paint is prohibited.
- y. Propping open of doors is prohibited.
- z. A video walk through of the space prior to the event will be conducted.
- aa. Use of the kitchen is allowed.
- bb. Use of Sterno type chafing fuel devices are only allowed on countertop and prohibited on all tables.
- cc. The party renting the space may only rent it on behalf of themselves or residents of the CDD.
- dd. The party renting the space must be present the whole time of the event.

8. Cancellation Policy (multipurpose rooms): Cancellations or reschedule requests must be given 48 hours in advance of the scheduled rental, or \$50 of the deposit will be forfeited. Any requested exemptions must be brought by the resident to the CDD Board.

9. Any third party vendors brought in by the renter must be approved by the Clubhouse Manager to operate on District property, and provide a Certificate of Insurance covering the District in the event of an accident. This includes caterers, performers, etc.

10. No open flames in the facility, with the exception of candles or chafing fuel devices for keeping food warm (Sternos).

Community Ponds

1. Swimming is not permitted in any of the stormwater ponds within the District.
2. The operation of any type of watercraft upon the stormwater ponds within the District, is prohibited. This shall not apply to operation of motorized watercraft by an agent of the District while acting within the scope of his/her duties.
3. Fishing in stormwater ponds is prohibited unless designated otherwise. Designated fishing areas may be determined by the District's environmental permits. Look for signage indicating a designated common area fishing site. Fishing shall be catch and release only.

Playground Rules (the "Park")

1. Park hours are from 8:00 AM till dusk.
2. The play structures are designed for children under the age of twelve (12).
3. Children must be always supervised by an Adult, within close proximity.
4. No glass containers are allowed in area.
5. Alcoholic beverages are not allowed in the Park.
6. Use of profanity and/or disruptive behavior will not be tolerated.

7. Report violators, damaged equipment and unsafe conditions to the Recreation Manager.
8. Call 911 in the event of an emergency and inform the Recreation Manager and District Manager.
9. The Park may be equipped with closed-circuit surveillance cameras.
10. Vaping, tobacco products, marijuana, illegal drugs and paraphernalia are prohibited.

Swimming Pool Facility (the "Pool Facilities")

1. The Pool Facilities are open from one half hour after sunrise until one half hour before dusk or as otherwise posted and required by applicable law.
2. Access Cards must be readily available to Staff when using the Pool Facilities.
3. Lifeguards will not be present at the Pool Facilities. All persons using the Pool Facilities do so at their own risk.
4. For safety, children under the age of fifteen (15) must be accompanied by an Adult at all times to swim or to enter the pool in any manner.
5. All persons using the Pool Facilities shall obey the capacity requirements posted, which are defined by Hillsborough County and the State of Florida.
6. Proper swimming attire must be worn while using the Pool Facilities. (Bathing suits only) No thong swimwear is permitted at the Pool Facilities.
7. Vaping, tobacco products, marijuana, illegal drugs and paraphernalia are prohibited in the Pool Facilities.
8. Incontinent persons, including children who are not toilet-trained, must wear swim diapers or other protective pants designed for use in a swimming environment when using the pool.
4. No floatation devices including rafts are permitted in the pool without prior approval, except for swim aids and water aerobics equipment.
9. No running or rough housing is allowed in the swimming Pool Facilities.
10. No animals with the exception of qualified animals mandated by law are allowed within the Pool Facilities.

11. Alcohol is prohibited at the Pool Facilities.
12. No glass containers of any kind are allowed in the Pool Facilities.
13. Radios and/or "boom boxes" may not be played at the pool. All portable electronic devices are allowed if headphones are used.
14. Food and beverages are prohibited in the pool and on the pool wet deck area per Florida Statute. The wet deck area is defined herein as the four (4) foot area from the water's edge around the entire perimeter of the pool.
15. No profanity and/or disruptive behavior, loud noise, running, jumping, diving, flips or boisterous activity is permitted in the Pool Facilities.
16. Pool furniture shall not be removed from the pool deck area or placed into the swimming pool.
17. Items left in the Pool Facility after dusk will be kept in Lost & Found for a period of one (1) week. If the item(s) are not claimed, the item(s) will be discarded.
18. The Pool Facility cannot be rented for parties or other group functions, except as provided below.
19. Any person swimming after the Pool Facilities are closed may be suspended from the Recreational Facilities and is subject to trespassing charges.
20. Call 911 in the event of an emergency.
21. The Pool Facilities are equipped with closed circuit surveillance cameras.
22. The Pool Facilities will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly or as otherwise determined by the Recreation Manager and/or District Manager. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning, or when instructed to do so by Staff.

Pool Parties

1. All parties shall be limited to the area of the Pool Facility designated by the Recreation Manager and/or District Manager. Unauthorized pool parties are not permitted.
2. A Pool Party Usage Agreement shall be executed by the Applicant.
3. All parties must be booked in advance through the Recreation Manager and/or District Manager.

23. Only Members are allowed to book a pool party. A \$100.00 refundable deposit is due at the time the application is submitted.

4. A non-refundable usage fee of \$50.00 shall be charged to Members. Cancellations or reschedule requests must be given 48 hours in advance of the scheduled rental, or the \$50 deposit will be forfeited. Any requested exemptions must be brought by the resident to the CDD Board. In the event there is rain the day of, renter is eligible to redeem the paid hours of rental another day, or add it on to the time window of original rental period such as if the rental party waits out bad weather before or during their rental. Additional hours must still fall within operating hours. Clubhouse Manager will determine scheduling and crediting hours for rain delays/cancellations.

5. The party is limited to a maximum of 20 people.

6. For every 5 children between 2- 6 years old, at least one adult must be present.

7. All paper goods (decorations, plates, cups, etc.) trash and food must be removed at the end of the party from the pool facility.

8. All food and gift wrap must be kept away from the pool.

9. Tables must be wiped down thoroughly at the end of the party.

10. No balloons, silly string, glitter, confetti or other messy party favors are permitted.

Tennis/Pickle Ball Courts

1. Access to the courts is with your Amenity Access Card.

2. Play is on a first come, first serve basis unless an event has been planned using these areas or the area is reserved in accordance with the provisions of this section.

2. Proper tennis attire is required while on the courts, such as; sportswear and tennis shoes/sneakers.

3. Profanity and/or disruptive behavior are not permitted.

4. No rollerblades, skateboards, bicycles, children's motorized vehicles or similar equipment are allowed on the courts.

5. Glass containers are not allowed in the court areas.

6. Portable radios and/or "boom boxes" are not allowed in the court areas. All portable

electronic devices are allowed if headphones are used.

7. No pets, except as otherwise allowed by law, are allowed on the courts.

8. Any Member eighteen (18) years or older may (one time per month) reserve a tennis/pickleball court at no fee for doubles (4 players) or both courts (8 players). Time is limited to sixty (60) minutes. Requests to Recreation Manager must be at least one (1) week in advance in order to give other users proper notice of a reservation. Any reservations will be posted on the tennis court gates.

Violation of Rules and Regulations

All persons using or entering the Community Facilities are responsible for compliance with, and shall comply with, the Rules and Regulations established for the safe operations of the Community Facilities.

1. Suspension of Rights. The District, through its Board of Supervisors, District Manager, and Recreation Manager, shall have the right to restrict, suspend, or terminate the privileges of any person to use the Community Facilities for any of the following behavior:

- a. Submits false information on any application for use of the Community Facilities;
- b. Permits the unauthorized use of an Access Card;
- c. Exhibits unsatisfactory behavior;
- d. Fails to pay amounts owed to the District in a proper and timely manner;
- e. Fails to abide by any District Rule or Regulation contained herein;
 - . Treats the District's supervisors, Staff, contractors, or other representatives, or other Member or Guests, in an unreasonable or abusive manner;
- f. Damages or destroys District property; or
- g. Engages in conduct that is improper or likely to endanger the health, safety, or welfare of the District, or its supervisors, Staff, contractors, or other representatives, or other users or Guests.
- h. Any person using Recreational Facilities after the facilities are closed may be suspended from use of Recreational Facilities and is subject to trespassing charges.

2. Authority of Recreation Manager. The Recreation Manager or his or her staff has the ability to remove any person from one or all Community Facilities if any of the above-referenced behaviors are exhibited or actions committed. The Recreation Manager or Staff may at any time restrict or suspend for cause or causes, including but not limited to those described above, any person's privileges to use any or all of the Community Facilities for a period not to exceed seven days.

3. Authority of District Manager. The District Manager may at any time restrict, suspend or terminate for cause or causes, including but not limited to those described above, any

person's privileges to use any or all of the Community Facilities for a period greater than seven days. Any such person will have the right to appeal the imposition of the restriction, suspension or termination before the Board of Supervisors. For consideration, all written appeals should be delivered to the District Manager at least ten (10) days before a duly advertised Board meeting.

4. Legal Action; Criminal Prosecution. If any person is found to have committed any of the infractions noted in Section 1 above, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature.

5. Enforcement of Penalties/Fines. For any of the reasons set forth in Section 1 above, the District shall additionally have the right to impose a fine of up to the amount of \$1,000 per violation – in addition to any amounts for actual damages – and collect such fine, damages and reasonable attorney's fees as provided pursuant to Section 190.011(6), Florida Statutes, and Chapter 190, Florida Statutes. Prior to imposing any fine exceeding \$100, the District shall provide the alleged violator with written notice and an opportunity for a hearing before the Board of Supervisors.

EXHIBIT 17

RETURN TO AGENDA

RESOLUTION 2026-10

A RESOLUTION OF THE K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISBURSEMENT OF FUNDS FOR PAYMENT OF CERTAIN CONTINUING EXPENSES WITHOUT PRIOR APPROVAL OF THE BOARD OF SUPERVISORS; AUTHORIZING THE DISBURSEMENT OF FUNDS FOR PAYMENT OF CERTAIN NONCONTINUING EXPENSES WITHOUT PRIOR APPROVAL OF THE BOARD OF SUPERVISORS; PROVIDING FOR A MONETARY THRESHOLD; AUTHORIZING USERS FOR THE DISTRICT’S CREDIT CARD(S); ESTABLISHING CONDITIONS PRECEDENT TO USE OF CREDIT CARDS; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the K-Bar Ranch II Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, and section 190.011(5), Florida Statutes, authorizes the District to adopt resolutions that may be necessary for the conduct of District business; and

WHEREAS, the Board may establish monthly, quarterly or other meeting dates not on a monthly basis, or may cancel scheduled meetings from time to time; and

WHEREAS, to conduct the business of the District in an efficient manner, recurring, non-recurring and other disbursements for goods and services must be processed and paid in a timely manner; and

WHEREAS, the Board of Supervisors of the District (“Board”) previously adopted Resolution 2017-22 authorizing disbursement of funds for certain continuing and noncontinuing expenses and seeks now to amend its policies concerning the same; and

WHEREAS, the District further desires to authorize District staff to obtain debit and/or credit cards (collectively, “Credit Cards”), consistent with monetary limits provided herein to effectuate the efficient operations of the District’s facilities; and

WHEREAS, this Resolution is in the best interest of the District and is necessary for the efficient conduct of District business; the health, safety, and welfare of the residents within the District and the preservation of District assets or facilities.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Recitals. Recitals stated above are true and correct and form a material part of this Resolution.

Section 2. Continuing Expenses. The Board hereby authorizes the payment of invoices of continuing expenses, which meet the following requirements:

- a) The invoices must be due on or before the next scheduled meeting of the Board.
- b) The invoice must be issued pursuant to a contract or agreement authorized by the Board.
- c) The total amount paid under such contract or agreement, including the current invoice, must be equal to or less than the amount specified in the contract or agreement.
- d) The invoice amount will not cause payments to exceed the adopted budget of the District.

Section 3. Noncontinuing Expenses. The Board hereby authorizes the disbursement of funds for payment of invoices of noncontinuing expenses which are (i) required to provide for the health, safety, and welfare of the residents within the District; (ii) required to repair, control, or maintain a District facility or asset beyond the normal, usual, or customary maintenance required for such facility or asset; (iii) necessary to avoid an unnecessary expense that may be imposed on the District in connection with a District project; (iv) are for routine services performed on an annual basis and the amount of such services is reflected in the District's annual budget; OR (v) are otherwise for an emergency circumstance. Noncontinuing Expenses shall be approved pursuant to the following schedule:

- a) Noncontinuing Expenses Not Exceeding \$100 – with approval of the Amenity Manager or District Manager
- b) Noncontinuing Expenses Not Exceeding \$5,000 – with approval of the District Manager
- c) Noncontinuing Expenses Exceeding \$5,000 – with approval of the District Manager and a Chairperson of the Board (or Vice Chairperson in the Chairperson's absence).

Section 4. Board Ratification. Any payment made pursuant to the Resolution shall be submitted to the Board at the next scheduled meeting for approval and ratification.

Section 5. Authorized Users. The following entities are hereby designated and authorized to use the District's Credit Cards: (i) the District Manager entity, (ii) the Amenity Manager entity, and (iii) each respective entity's designated personnel responsible for operations and maintenance of the District's facilities and services (collectively, "Authorized Users").

Section 6. Conditions Precedent to Payment of Expenses via Credit Card.

A. For Non-Continuing Expenses greater than \$1,000, the District Manager shall utilize best efforts to obtain multiple bids for the work.

B. If a Credit Card is utilized for such purchase, the District Manager, Amenity Manager, or designee authorized to utilize such card, shall execute and abide by the District's *Agreement Regarding Use of District-Issued Credit Card*, the form of which is attached hereto as **Exhibit A**.

C. The Authorized Users shall use the Credit Cards only for costs related to the operation and maintenance of the District’s amenity and other facilities. Authorized Users shall not use the Credit Cards for any single charge exceeding the limits for a single purchase below (the “Single Purchase Limit”) without first obtaining the approval designated below, nor shall the Authorized Users separate or divide a particular purchase for the purpose of circumventing the Single Purchase Limit. The total amount of monthly charges on the credit cards shall not exceed the monthly limits specified below (the “Monthly Purchase Limit”) without first obtaining the approval designated below.

Authorized User	Single Purchase Limit	Monthly Purchase Limit	Limits Exceeded Approval
Amenity Manager	\$100	\$500	District Manager
District Manager	\$1,000	\$2,500	Chairperson

Section 7. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 7. Effective Date; Conflicts. This Resolution shall take effect upon the passage and adoption by the Board and shall remain in effect unless rescinded or repealed. All other District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded, repealed and replaced by this Resolution.

PASSED AND ADOPTED this 15th day of April 2026.

ATTEST:

K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT

 Name: _____
 Secretary / Assistant Secretary

 Name: _____
 Chair / Vice Chair

Exhibit A: Agreement Regarding Use of District-Issued Card

Exhibit A

AGREEMENT REGARDING USE OF DISTRICT-ISSUED CARD

As the [District Manager/Amenity Manager] for the K-Bar Ranch II Community Development District ("District"), I, _____, understand that I am authorized to use the District-issued credit and/or debit card (collectively, "Credit Card") to make purchases as set forth in Resolution 2026-10 adopted by the District on April 15, 2026 ("Resolution"). In this respect, I will adhere to the following:

1. Compliance with Resolution, Rules & Policies. I agree to abide by all of the terms of the Resolution, as may be amended from time to time. I further agree to abide by the policies of the entity from which the Credit Card is issued. I understand all such terms, rules, and policies.

2. Authorized Expenditures Only. I agree to use the Credit Card for approved District expenditures only, as set forth in the Resolution, and not personal expenses. I further agree not to use the Credit Card to obtain cash advances of any kind, whether from banks, credit unions, automatic tellers, or other means. I understand that in all cases of misuse, the District reserves the right to recover any monies and other damages from me.

3. Procurement Procedures by District Manager/Amenity Manager. District Manager/Amenity Manager shall have the authority to make payment directly to vendors for emergency or non-recurring purchases using the Credit Card as described in this section and consistent with the Resolution. All of District Manager/Amenity Manager's expenditures shall be in accordance with the District's Rules of Procedure and Florida law. The District shall provide to District Manager/Amenity Manager one Credit Card with a limit of _____ Dollars (\$_____00) for the District Manager/Amenity Manager. The District Manager/Amenity Manager shall be the only individual authorized to use the Credit Card. To the extent feasible, the District Manager/Amenity Manager shall take all necessary steps to ensure that any Credit Card purchases are made on a tax-exempt basis. The District shall not pay the Credit Card statement until provided with a full accounting, including copies of any receipts, for any monies the District Manager/Amenity Manager spent. Any purchases pursuant to this section that would require spending in excess of the applicable line-item amounts set forth in the annual operations and maintenance budget adopted by the District's Board and as may be amended from time to time ("O&M Budget") shall require prior approval from the Board. The District Manager/Amenity Manager shall be responsible for reimbursing the District for any Credit Card purchases that are not supported by appropriate receipts, or other proof of payment mutually agreed upon by the Parties, or that are not approved as part of the O&M Budget or by the Board ("Reimbursement Amount") as well as any fees or penalties incurred as a result of such purchases. The District Manager/Amenity Manager shall pay the District an additional fee in the amount of ten (10) percent of the Reimbursement Amount in the event District Manager/Amenity Manager fails to reimburse the District within fifteen (15) days of receipt of notice from the District of unsupported Credit Card charges.

4. Security. I agree to maintain the security of the Credit Card at all times in order to prevent the Credit Card from being used for fraudulent or corrupt purposes, and to account for all Credit Card expenditures with appropriate receipts.

5. Accounting. I understand that the Credit Card will have a limit of _____ Dollars (\$_____.00) at any given time, and in order for the account to be paid I must submit appropriate receipts to the District pursuant to the terms of the Resolution. I understand that unaccounted for or unapproved Credit Card expenditures are my responsibility, and that I may be liable for them at the discretion of the District. I will notify the District immediately upon discovering the Credit Card has been lost, misused, or stolen.

6. Conclusion of Employment. Upon the conclusion of my employment, I agree to submit the Credit Card to the District and all receipts within twenty-four (24) hours of my last day of work.

Signature: _____ Title: _____ Date: _____

Signature: _____ Title: District Chair Date: _____

EXHIBIT 18

RETURN TO AGENDA

RESOLUTION NO. 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), *FLORIDA STATUTES*, AND REQUESTING THAT THE HILLSBOROUGH COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the K-Bar Ranch II Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the Hillsborough County, Florida; and

WHEREAS, the Board of Supervisors of the District ("**Board**") seeks to implement Section 190.006(3), *Florida Statutes*, and to instruct the Hillsborough County Supervisor of Elections ("**Supervisor**") to conduct the District's elections by the qualified electors of the District at the general election ("**General Election**").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT:

1. **GENERAL ELECTION SEATS.** Seat 4, currently held by Michele Emery, and Seat 5, currently held by Duzianthan Mohan, are scheduled for the General Election beginning in November 2026. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year, and for each subsequent election year.

2. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Hillsborough County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. **COMPENSATION.** Members of the Board receive \$200 per meeting for their attendance, and no Board member shall receive more than \$4,800 per year.

4. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November 2026, and for each subsequent General Election unless otherwise directed by the District's Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

7. **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.

8. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 15th day of April 2026.

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

CHAIRPERSON/VICE CHAIRPERSON

ATTEST:

SECRETARY/ASSISTANT SECRETARY

EXHIBIT A

**NOTICE OF QUALIFYING PERIOD FOR CANDIDATES
FOR THE BOARD OF SUPERVISORS OF THE
K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the K-Bar Ranch II Community Development District (“District”) will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Hillsborough County Supervisor of Elections. The Hillsborough County Supervisor of Elections has multiple offices. The Southeast Regional Office is located at 10020 South U.S. Hwy. 301 Riverview, FL 33578. The main office phone number for the Hillsborough County Supervisor of Elections is (813) 744-5900.

All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Hillsborough County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The K-Bar Ranch II Community Development District has (2) seats up for election, specifically Seats 4 and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Hillsborough County Supervisor of Elections.

Publish on or before May 25, 2026.

EXHIBIT 19

RETURN TO AGENDA

K-BAR RANCH II

COMMUNITY DEVELOPMENT DISTRICT

Clubhouse Manager's Report April 2026 CDD Meeting

Operations and Maintenance Report

Amenities Center

- Answered calls, voicemails, emails, received mail & deliveries, assisted residents, enforced Amenities Rules and Regulations
- Employee scheduling
- Setup new Brivo accounts, sent mobile passes, assigned stickers and fobs
- Permitted 20 towing exemptions, 3 vehicles towed
- Reported monthly financials (all checks, receipts, and two expense reports)
- Sent eblasts on Coffee Day, CDD Board Meeting & Town Hall, April Newsletter, Pond Access Notice, Luis Viera Meeting, Sidewalk Safety, Easter Egg Hunt, Welcome Haven Management, and District Vision Meeting
- Purchased coffee & pastries, paper towels, gasoline, trash bags, dog station header bags, rock glue, construction fencing with stakes, staple gun, tank sprayer, white and blue paint for Amenities Center, monument letters, Roundup and ant killer, floor cleaner, wasp spray, corded hammer drill and bits, bolts, tire repair kit and air compressor for Kubota, copier ink, pool deck drain grates, event decorations, drinks, snacks, plastic eggs, face painting vendor,
- Coordinated with DM on vendor and accounting transition to Haven Management
- Met with Rizzetta Manager of Amenities Services, attended manager meeting
- Reported 5 malfunctioning streetlights to TECO, 4 traffic signs to TampaConnect
- Changed Amenities Center hours to 7:00AM – 8:00PM
- Call with District Manager about Clubhouse Manager spending authority
- Met with Egis and Haven Management
- Counted and IDed all traffic signs in community, acquired current prices
- Spoke with Counsel about holiday lighting patterns
- Coordinated with Maintenance and Engineer on construction issues (K Bar Pkwy lack of fencing)
- Reported nuisance Alligators in Sundrift and Briarbrook
- Spoke with TECO, Tampa Wastewater, and District Engineer on Old Spanish pump station
- Coordinate with Luis Viera's office on Town Hall meeting
- Photographed neighborhood gates that may require extension
- Acquired 3 quotes for chaise lounge repairs
- Met with Redtree and Green Roots for playground mulch quotes
- Photograph Palms and email landscape specialist about concerns

Events

- 7 Event Room private rentals
- 3/25 City Councilmen, Luis Viera, Town Hall
- 3/27 CDD Town Hall
- 3/28 Easter Egg Hunt, ~ 100 attendees
- Coffee Day Wednesdays
- 4/1 K Bar I CDD meeting room rental
- 4/6 K Bar Ranch II Vision Setting Workshop
- HOA ACC, CEC, and Board Meetings

Maintenance

- Assessed community, 6 commercial signs removed
- Amenities Center routine cleaning (trash removed, bathroom cleaning and stocking, all floors swept and mopped, event room and kitchen cleaned, tables, windows, dusting, drinking fountains, counters, and cabinets)
- Emptied and resupplied dog stations 1-2x/ week
- Picked up trash in community 2x/ week
- Amenities grounds trash picked up 2x/ week minimum
- Amenities grounds blown 2x/ week
- Dumpster area cleaned 1x/ week
- All playground equipment assessed for safety
- All gates and doors in community checked for proper closing and locking
- Tennis court wind screens secured 3x
- Checked AC filters and drain line
- Changed holiday lighting for St. Patrick's Day and Easter, also modified timing
- Re-secured Kubota windshield
- Repaired Kubota tire puncture
- Installed silt fence at Eagle Creek sidewalk
- Filled holes left from construction near K Bar Pkwy sidewalks
- Photographed Road construction barriers 2x weekly
- Fixed 3 folding chairs in event room
- Measured monument letters
- Measured and photographed playground mulch
- Treated ant hills and wasp nests at Amenities Center
- Straightened signs in Briarbrook and Sundrift
- Applied rock and mulch glue to pool area rocks (2 coats)
- Finished cleaning chaise lounge chairs and cleaned rocking chairs/tables
- Touch up painting Amenities columns and doors
- Tightened event room table and chair legs

- Fixed stop sign in Redwood Point and Ped Crossing sign in Sundrift
- Cleaned Kubota
- Cleaned umbrellas at Amenities Center

Pool

- Skimmed daily by staff
- Cleaned and maintained Monday, Wednesday, and Fridays by Cooper Pools
- Cooper Pools repaired plunger, chemical feed tube, adjusted water level
- Maintenance replaced two damaged pool deck drain grates

Gates

- Eagle Creek Lift Master re-secured to concrete pad, evidence of water intrusion, reported to District Engineer
- Power cycled Gilded Woods sticker reader
- Replaced Briarbrook clutch key
- Reported Gilded Woods exit arm virtual loop sensor to CompleteIT for adjustment and entry fate malfunction
- Troubleshoot Old Spanish gate power failure
- Reattached arms at Eagle Creek, Gilded Woods, Briarbrook, Old Spanish, Mossy Pine

Resident Concerns

- Resident complaints about high cost of Event Room security deposit and length of time held by District
- Complaint about children on e-bikes in community

Recommendation to Board

- Re-sling chaise lounge chairs at pool. 50 are currently damaged. Ripped chairs are piled up in AC enclosure. I would recommend re-slinging 25 immediately. Quotes attached. \$12,500 budgeted for furniture repair/replacement in 2025-2026 fiscal year. Estimates for 21 repairs are \$3,720 (Outdoor Furniture Connection), \$4,108 (Suncoast Furniture), \$3,235 (Suncoast Furniture).

EXHIBIT 20

RETURN TO AGENDA



Cooper Pools Inc DBA
 Cooper Pools Remodeling
 4740B Allen Rd PMB
 Zephyrhills, FL 33541

info@cooperpoolsinc.com
 www.cooperpoolsinc.com
 License No. CPC1459240

QUOTE No. 801

Order No.
 Valid for 30 days

K-Bar Ranch II

255 Primera Boulevard Suite 160
 Lake Mary, FL,32746

Site: Tampa
Site Contact:
Salesperson: Andrew Burkett
Date: 04/07/2026

Quote for installation of new grids

14411 - Commercial Installation / Repairs

Item	Quantity	Unit Price	Total
13.5" x 24" Filter Grids	70.00	\$50.00	\$3,500.00
Commercial installation / Labor	2.50 hrs	\$180.00	\$450.00
Sub-Total ex Tax			\$3,950.00
Tax			\$0.00
Total inc Tax			\$3,950.00

1. Worn, Torn, or Broken Grids

Filter grids are fabric-covered frames. With age and use they can:

- Develop **holes or tears**
- Crack at joints or manifolds
- Lose structural rigidity

Why this matters:

Damaged grids allow dirt and debris to bypass the filter and return directly to the pool, resulting in cloudy water and sanitation issues.

2. Loss of Proper Filtration

In a DE or grid-style filter, the grids are what hold the filter media in place.

If grids fail:

- DE powder can blow back into the pool

- Fine particles are no longer captured
- Water clarity deteriorates quickly

For commercial pools, this is a **health department concern**, not just a cosmetic issue.

3. Backwash and Pressure Problems

Old or damaged grids can cause:

- Abnormally high filter pressure
- Poor backwashing performance
- Short filter cycles

Result: Pumps have to work harder, increasing energy costs and accelerating pump wear.

4. Compliance With Health & Safety Codes

Most commercial pool codes require:

- Proper filtration at all times
- Clear water with visible main drains
- Equipment to be maintained in “good working order”

Failing grids can lead to:

- Failed inspections
- Pool shutdowns
- Costly re-inspections or citations

5. Media Loss and Increased Chemical Costs

When grids are compromised:

- DE or other media exits the filter
- Chemicals are consumed faster due to poor water quality
- More frequent cleaning and chemical adjustments are required

Replacing grids often **reduces operational costs** over time.

6. Age and Lifecycle Replacement

Even without visible damage, grids have a limited lifespan:

- Commercial-use grids typically last **5-7 years**
- Heavy bather loads shorten lifespan

Proactive replacement prevents emergency breakdowns during peak swimming seasons.

7. Post-Contamination or Major Repair

New grids are often required after:

- Severe algae outbreaks
- Body-fluid contamination events
- Filter tank or manifold replacement
- Chemical damage (acid or chlorine burn)

This ensures the system returns to safe, predictable operation.

EXHIBIT 21A

RETURN TO AGENDA

EXHIBIT 21B

RETURN TO AGENDA

GRAND TOTAL	\$ 4,108.00
--------------------	--------------------



Date: 3/30/26

Quote #33026

Sold To Information

Contact	MITCH SEVERS
Company	K-BAR RANCH II CDD
Address	10820 MISTFLOWER LANE
City, St, Zip	TAMPA, FL 33647
Phone	813-388-9646

Ship To Information

Contact	MITCH SEVERS
Company	K-BAR RANCH II CDD
Address	10820 MISTFLOWER LANE
City, St, Zip	TAMPA, FL 33647
Phone	813-388-9646

Special Instructions

PICK UP AND DELIVER 159 MILES

FURNITURE WILL BE STACKED IN ONE PLACE TO PICK UP AND RETURNED TO ONE PLACE TO DROP OFF

Commercial Warranty Years: 5/5/5/1 (Frame, Straps, Finish, Fabrics)

Freight quote is good for two weeks only. Unless otherwise noted, shipping charges include standard delivery only.

Repair quote pricing is good for one month

Prices include any color Frame from our stocked inventory.

Estimated manufacturing lead time begins after receipt of 50% Deposit.

Total amount + shipping will be due in full before shipment.

EXHIBIT 21C

RETURN TO AGENDA

ESTIMATE

Sunbrite Outdoor Furniture
610 Irene St
Orlando, FL 32805-1050

info@sunbritefurniture.com
+1 (407) 294-9041
www.sunbritefurniture.com



Bill to

K-Bar Ranch
K-Bar Ranch II CDD
Susan Cali 813.388.9646
c/o Rizzetta & Co
3434 Colwell Ave Ste 200

Ship to

10820 Mistflower Lane
Tampa, FL 33647
manager@kbarii.com
Mitch Severson

Estimate details

Estimate no.: 33363
Estimate date: 04/07/2026
Expiration date: 05/31/2026

#	Product or service	Description	Qty	Rate	Amount
1.	Re-Sling Chaise Lounge	Remove Existing Sling Fabric, Fabricate New Sling Fabric and Install New Sling Fabric on Chaise Lounge Fabric: Spa Stripe or TBD	21	\$135.00	\$2,835.00
2.	Delivery /Pick up	Pick up/Delivery	2	\$200.00	\$400.00

Total **\$3,235.00**

Note to customer

50% Deposit to begin order, 50% due before delivery.

Deposit due \$1,617.50

Expiry date 05/31/2026

Accepted date

Accepted by

EXHIBIT 22

RETURN TO AGENDA



Rizzetta & Company

K-Bar Ranch II Community Development District

Amenity Staffing Proposed Budget

Presented by: Rizzetta & Company, Inc.

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

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
Total	175

Summary: Same hours as current contract.

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

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

EXHIBIT 23

RETURN TO AGENDA

Haven Management Solutions

A Partnership Proposal For Amenity Management Services



The K Bar Ranch II Community Development District

Haven Management Solutions

Fee Schedule & Pricing Overview - Amenity Services - Costs include fully loaded salary burden
 This proposal increases on-site staffing while maintaining budget-saving rates, allowing for more efficient use of resources. The enhanced staffing level will deliver improved daily oversight of the property and ensure routine maintenance needs are addressed consistently and proactively.

Position	Hours per Week	PRICING		
		FY 26-27	FY 27-28	FY 28-29
Clubhouse Manager	FT	\$96,800	\$99,704	\$102,695.12
Maintenance Manager	FT	\$84,337	\$86,867.11	\$89,473.12
Grounds Tech	25	\$29,887	\$30,783.61	\$31,707.12
Admin/Lifestyle	25	\$25,168	\$25,923.04	\$26,700.73
Pool Monitors <i>(8 hours, 7 days a week for 15 weeks)</i>	56	\$20,328	\$20,328	\$20,328
	ANNUAL TOTAL	\$256,520	\$263,605.76	\$ 270,904.09

Position	Hours per week	FY 25-26	Hours per Week	FY 25-26
		(Until 9/30/26)		(Until 9/30/26)
		Option 1		Option 2
Clubhouse Manager	FT	\$93,170	FT	\$96,800
Maintenance Manager	FT	\$81,070	FT	\$84,337
Grounds Tech	20	\$23,909.60	25	\$29,887
Admin/Lifestyle	20	\$20,134.40	25	\$25,168
Pool Monitors <i>(8 hours, 7 days a week for 15 weeks)</i>	56	\$20,328	56	\$20,328
	ANNUAL TOTAL	\$238,612		\$ 256,520
	MONTHLY AVERAGE	\$19,884.33		21,376.67
	BUDGET TOTAL	\$278,284		\$278,284
	BUDGET SAVINGS	\$39,672		\$21,764



SCOPE OF AMENITY SERVICES

1) Purpose & Objectives

Haven will operate, manage, and enhance the District's amenities to deliver a safe, welcoming, and continuously improving resident experience while protecting District assets and budgets. Objectives include:

- High resident satisfaction and consistent service quality
- Proactive asset stewardship and risk management
- Transparent reporting, budget discipline, and regulatory compliance
- Efficient vendor performance and cost-effective operations

2) Facilities Covered

Haven shall manage and oversee **all common areas** within the District, including but not limited to:

- The **Amenity Center**
- **Swimming Pool** and associated deck areas
- **Tennis Courts**
- **Playgrounds**
- All surrounding **common-area grounds** associated with the amenities
- Any additional community common areas as designated by the District


Operating Hours


Haven will ensure full operational coverage and staffing for the amenities during the following hours:

- **Monday–Friday:** 9:00 AM – 6:00 PM
- **Saturday & Sunday:** 10:00 AM – 6:00 PM

3) Core Services

A. Vendor Oversight & Contract Administration

- Maintain a vetted roster and schedule for all operating vendors (e.g., janitorial, pool, landscape, HVAC, elevator, pest control, security, fitness equipment, etc).
 - Draft/assist with scopes of work, RFPs/RFQs, bid comparisons, and recommendations; coordinate procurement with the District.
 - Conduct vendor onboarding, safety briefings, and site-specific SOPs.
- 

- 
- Monitor performance against SLAs; perform inspections; maintain deficiency logs; enforce corrective actions.
 - Review invoices; flag discrepancies.
 - Maintain certificates of insurance (COIs), W-9s, and licensing; track expirations and compliance.
 - Lead vendor coordination calls and performance reviews.

B. Budget Preparation & Financial Assistance

- Prepare annual amenity operations budget (O&M) with the District Manager, with line-item detail, assumptions, and seasonal trends.
- Monitor monthly actuals vs. budget; variance analysis with corrective action plans.
- Recommend cost optimizations, warranty claims, and energy/water savings initiatives where able.

C. Onsite Staffing & Operations

- Provide qualified onsite staff to deliver daily operations during approved hours (e.g., Amenity Manager, Maintenance team, Admin/Lifestyle).
- Maintain staffing schedules
- Train staff on SOPs, safety, customer service, incident response, and the District's rules and regulations.
- Implement opening/closing checklists and daily cleanliness/condition rounds.
- Visitor management, access control, ID/pass validation where applicable.
- Coordinate activity programming (if required): classes, social events, leagues, tournaments.

D. Rules & Regulations Compliance


- Maintain and visibly post District rules and hours; ensure staff are trained on enforcement protocols.
- Enforce rules consistently, with escalation procedures and documentation.
- Manage incident reports, accident logs, and coordinate with law enforcement/emergency services as needed.
- Recommend rule updates to improve safety, fairness, and the resident experience.

E. Facility Rental & Reservations Oversight

- Manage the full lifecycle of rentals: availability calendar, inquiries, contracts, deposits, verifications, walkthroughs, and damage claims.
- Maintain rental policies, fee schedules, and standard agreements approved by the District.
- Provide resident communications and confirmations; handle fee collections per District policy.
- Track utilization, revenues, disputes, and damage recoveries

F. Monthly Reporting & Communications



- 
- Provide a consolidated monthly report including:
 - Vendor performance review
 - Maintenance staff updates
 - Incident reports
 - Project task lists
 - Community feedback and improvement recommendations
 - Event and reservation review
 - Attend the monthly District meeting to present highlights and answer questions.
 - Maintain ongoing communications and service alerts to residents (as approved by the District).

4) Maintenance, Safety & Risk Management

- Preventive maintenance schedule for all amenity systems and assets; track completions and upcoming PMs.
- Daily/weekly facility inspections; immediate mitigation of hazards; signage and area closures when needed.
- Ensure compliance with applicable codes (e.g., pool/spa, health, fire) and coordinate required inspections.
- Business continuity and emergency response planning (weather events, power outages, water quality, biohazards).

5) Technology & Data Management

- Operate reservations and activity management system
- Maintain a digital document repository (contracts, plans, manuals, warranties).
- Safekeep and produce District records as needed in compliance with public records laws

6) Adjustments of Service


- Material scope changes to be documented via written change orders with schedule, cost, and impact assessment.
 - Temporary service reductions/closures coordinated with the District and communicated to residents.
- 

EXHIBIT 24

RETURN TO AGENDA

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

Additional Assigned for Capital Reserves	\$425,000
Assigned for Operating Reserve	\$318,264
Unassigned (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 25

RETURN TO AGENDA

K Bar Ranch II Community Development District

**Summary Financial Statements
(Unaudited)**

March 31, 2026

**K Bar Ranch II
Balance Sheet
March 31, 2026**

	<u>General Fund</u>	<u>Reserve Fund</u>	<u>Debt Srv 2017 Fund</u>	<u>Debt Srv 2021 Fund</u>	<u>Const. 2017 Fund</u>	<u>Const. 2021 Fund</u>	<u>Total</u>
1 <u>Assets:</u>							
2 Cash - Operating Account Bank United	136,149	-	6,507	3,288	-	-	145,943
3 Cash - Merchant Account Bank United	8,174	-	-	-	-	-	8,174
4 Cash - Operating Southstate	119,466	-	-	-	-	-	119,466
5 Cash - Money Market Southstate	1,985,817	305,446	-	-	-	-	2,291,263
6 Cash - Debit Card	500	-	-	-	-	-	500
7 Cash - Square Account Southstate	15,000	-	-	-	-	-	15,000
8 Investments:							
9 Revenue Trust Fund	-	-	694,036	327,705	-	-	1,021,741
10 Interest Fund	-	-	-	-	-	-	-
11 Debt Service Reserve Fund	-	-	237,185	168,700	-	-	405,885
12 Prepayment Fund	-	-	3,228	-	-	-	3,228
13 Construction	-	-	-	-	40,526	47,431	87,958
14 Accounts Receivable	-	120,000	-	-	-	-	120,000
15 On-Roll Assessments Receivable	67,945	-	21,337	10,780	-	-	100,062
16 Due from Other Funds	-	-	-	-	-	-	-
17 Deposits	9,085	-	-	-	-	-	9,085
18 Prepaid Items	1,167	-	-	-	-	-	1,167
19 Total Assets	\$ 2,343,303	\$ 425,446	\$ 962,293	\$ 510,472	\$ 40,526	\$ 47,431	\$ 4,329,471
20 <u>Liabilities:</u>							
21 Accounts Payable	235,357	-	-	-	-	-	235,357
22 Sales Tax Payable	(33)	-	-	-	-	-	(33)
23 Due to Other Funds	-	-	-	-	-	-	-
24 Deposits Payable	8,150	-	-	-	-	-	8,150
25 Deferred Revenue - On-Roll	67,945	-	21,337	10,780	-	-	100,062
26 <u>Fund Balance:</u>							
27 Non-Spendable:	8,150	-	-	-	-	-	8,150
28 Assigned - Reserved	-	300,112	-	-	-	-	300,112
29 Restricted	-	-	506,335	276,417	37,462	32,985	853,200
29 Unassigned	1,036,868	-	-	-	-	-	1,036,868
30 Net Change in Fund Balance	986,866	125,334	434,621	223,275	3,064	14,446	1,787,606
31 Total Liabilities & Fund Balance	\$ 2,343,303	\$ 425,446	\$ 962,293	\$ 510,472	\$ 40,526	\$ 47,431	\$ 4,329,471

**K Bar Ranch II
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through March 31, 2026**

	FY2026 Adopted Budget	FY2026 Budget Year to Date	FY2026 Actual Year to Date	Variance Over/(Under) Budget
1 Revenues:				
2 Special Assessments	\$ 2,004,580	\$ 1,804,122	\$ 1,952,759.67	\$ 148,638
3 Interest Income	-	-	22,714	22,714
4 Miscellaneous Revenue	-	-	7,488	7,488
5 Total Revenues	2,004,580	1,804,122	1,982,962	178,840
6				
				Variance (Over) / Under
7 Expenditures:				
8 Financial & Administrative				
9 Supervisor Compensation	13,000	6,500	5,200	1,300
10 Administrative Services	5,213	2,607	2,404	203
11 District Management	23,321	11,661	11,317	344
12 District Engineer	17,000	17,000	25,658	(8,658)
13 Assessment Roll	5,624	5,187	5,187	-
14 Financial & Revenue Collections	5,624	2,812	2,594	219
15 Accounting Services	20,853	10,427	9,617	810
16 Auditing Services	5,000	-	-	-
17 Public Officials Liability Insurance	4,105	3,209	3,209	-
18 Bank Fees	1,100	1,100	1,168	(68)
19 Dues, Licenses & Fees	500	375	375	-
20 Legal Advertising	5,000	2,500	302	2,198
21 Website Fees & For Remediation	4,378	2,138	2,138	-
22 District Counsel	35,000	17,500	22,166	(4,666)
23 Litigation Mediation	75,000	75,000	140,281	(65,281)
24 Total Financial & Administrative	220,718	158,016	231,616	(73,600)
25				
26 Debt Administration				
27 Dissemination Agent	6,000	3,000	3,000	-
28 Trustee Fees	10,040	10,040	10,034	6
29 Arbitrage Rebate Calculation	900	-	-	-
30 Total Debt Administration	16,940	13,040	13,034	6
31				
32 Security Operations				
33 Gate Maintenance & Repairs	60,000	30,000	17,057	12,943
34 Security Monitoring Services	51,734	25,867	23,238	2,629
35 Total Security Operations	111,734	25,867	40,296	15,571
36				
37 Electric Utility Services				
38 Utility Services	95,000	47,500	70,340	(22,840)
39 Utility - Recreation Facilities	40,000	20,000	7,060	12,940
40 Utility - Streetlights	175,000	87,500	75,288	12,212
41 Total Electric Utility Services	310,000	155,000	152,688	2,312
42				
43 Garbage/Solid Waste Control Services				
44 Garbage - Recreation Facilities	6,000	3,000	3,526	(526)
45 Total Garbage/Solid Waste Control Services	6,000	3,000	3,526	(526)

K Bar Ranch II
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through March 31, 2026

46				
47	Water-Sewer Combination Services			
48	Utility - Recreation Facilities	3,500	1,750	2,169
49	Total Water-Sewer Combination Services	3,500	1,750	(419)
50				
51	Stormwater Control			
52	Aquatic Maintenance	58,320	29,160	24,300
53	Lake/Pond Bank Maintenance & Repair	5,000	5,000	54,123
54	Wetland Monitoring & Maintenance	5,000	2,500	-
55	Total Stormwater Control	68,320	36,660	(41,763)
56				
57	Other Physical Environment			
58	Property Insurance	50,099	41,688	41,688
59	General Liability Insurance	4,163	4,523	3,922
60	Entry & Walls Maintenance & Repair	8,000	4,000	-
61	Landscape Maintenance	400,000	200,000	203,239
62	Well Maintenance	15,000	7,500	-
63	Storm Cleanup	50,000	25,000	-
64	Landscape Replacement Plants, Shrubs, Trees	25,000	12,500	6,506
65	Landscape Inspection Services	13,200	6,600	6,600
66	Fire Ant Treatment	10,000	5,000	-
67	Holiday Decorations	25,000	20,198	20,198
68	Tree Removal	25,000	12,500	-
69	Landscape - Mulch	55,000	27,500	-
70	Landscape - Annuals/Flowers	47,093	23,547	31,060
71	Rust Prevention	19,140	9,570	11,890
72	Irrigation Repair	25,000	12,500	8,517
73	Wildlife Management Services	5,000	2,500	-
74	Total Other Physical Environment	776,695	415,126	333,620
75				
76	Road & Street Facilities			
77	Parking Lot Repair & Maintenance	1,500	750	-
78	Roadway Repair & Maintenance	5,000	2,500	-
79	Sidewalk Maintenance & Repair	5,000	2,500	-
80	Street Sign Repair & Maintenance	500	250	-
81	Total Road & Street Facilities	12,000	6,000	-
82				
83	Parks & Recreation			
84	Management Contract	278,284	139,142	79,032
85	Lighting Replacement	2,500	1,250	28
86	Clubhouse Maintenance & Repair	10,000	5,000	1,386
87	Office Supplies	2,500	2,500	3,038
88	Pool Service Contract	34,080	17,040	17,040
89	Pool Permits	300	150	-
90	Pool Repair & Maintenance	6,500	3,250	147
91	Facility A/C Heating Maintenance & Repair	3,500	1,750	-
92	Furniture Repair / Maintenance	12,500	6,250	-
93	Playground Equipment Maintenance & Repair	500	500	6,415
94	Telephone, Cable, Internet	4,000	2,000	2,492
95	Athletic Court / Field/ Playground Maintenance	5,000	2,500	304
96	Pest Control & Termite Bond	3,509	1,755	426

**K Bar Ranch II
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through March 31, 2026**

97 Clubhouse Supplies	3,500	1,750	1,581	169
98 Utility Golf Cart Maintenance	1,500	750	154	596
99 Dog Waste Station Supplies & Maintenance	500	250	465	(215)
100 Total Parks & Recreation	368,673	185,837	112,509	73,328
101				
102 Special Events & Contingency				
103 Clubhouse - Special Events	15,000	7,500	4,289	3,211
104 Miscellaneous Contingency	95,000	47,500	15,776	31,724
105 Total Special Events & Contingency	110,000	55,000	20,065	34,935
106				
107 Total Expenditures Before Other Financing Sources	2,004,580	1,055,295	987,946	97,349
108				
109 Total Other Financing Sources (Uses)				
110 Interfund Transfer to Capital Reserve Fund	-	-	-	-
111 Total Other Financing Sources (Uses)	2,004,580	1,055,295	987,946	97,349
112				
113 Transfer In			-	
114				
115 Total Excess Expenditures Over (Under) Revenues	-	748,827	995,016	276,189
116				
117 Fund Balance - Beginning			1,036,868	
118				
119 Fund Balance - Ending			2,031,883	

K Bar Ranch II
Capital Reserve Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through March 31, 2026

	FY025 Adopted Budget	FY2025 Actual Year to Date
1 Revenues:		
2 Interest Earnings	\$ -	\$ 5,334
3 Special Assessments	120,000	120,000
4 Total Revenues	120,000	125,334
5 Expenditures:		
6 Increase in Fund Balance	50,000	-
7 Total Expenditures	50,000	-
8 Excess Expenditures Over (Under) Revenues	70,000	125,334
9 Other Sources (Uses)		
10 Transfer In from General Fund	50,000	-
12 Total Other Sources (Uses)	50,000	-
Transfer Out	-	-
13 Fund Balance - Beginning	-	300,112
14		
14 Fund Balance - Ending	120,000	425,446

K Bar Ranch II
Debt Service 2017
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through March 31, 2026

	Adopted Budget	Actual Year to Date
1 Revenues:		
2 Special Assessments - On-Roll, Net	\$ 667,172	\$ 650,899
3 Prepayment Revenue	-	-
4 Interest	-	10,576
5		
6 Total Revenues	667,172	661,475
7		
8		
9 Expenditures:		
10		
11 Debt Service Obligation , Net	667,172	224,466
18		
19 Total Expenditures	667,172	224,466
20		
21 Excess Expenditures Over (Under) Revenues	-	437,010
22		
23 Other Sources (Uses)		
24 Transfer In	-	-
25 Transfer Out	-	(2,388)
26 Total Other Sources (Uses)	-	(2,388)
27		
28 Fund Balance - Beginning	-	506,335
29		
30 Fund Balance - Ending	-	940,956

K Bar Ranch II
Debt Service 2021
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through March 31, 2026

	Adopted Budget	Actual Year to Date
1 Revenues:		
2 Special Assessments - On-Roll, Net	\$ 337,071	\$ 328,850
3 Prepayment Revenue	-	-
4 Interest	-	5,765
5		
6 Total Revenues	337,071	334,614
7		
8		
9 Expenditures:		
10		
11 Debt Service Obligation , Net	337,071	97,598
18		
19 Total Expenditures	337,071	97,598
20		
21 Excess Expenditures Over (Under) Revenues	-	237,017
22		
23 Other Sources (Uses)		
24 Transfer In	-	-
25 Transfer Out	-	(13,742)
26 Total Other Sources (Uses)	-	(13,742)
27		
28 Fund Balance - Beginning	-	276,417
29		
30 Fund Balance - Ending	-	499,692

K Bar Ranch II
Construction 2017
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through March 31, 2026

	Adopted Budget	Actual Year to Date
1 Revenues:		
2 Special Assessments - On-Roll, Net	\$ -	\$ -
3 Prepayment Revenue	-	-
4 Interest	-	676
5		
6 Total Revenues	-	676
7		
8		
9 Expenditures:		
10		
11 Construction Expense	-	-
18		
19 Total Expenditures	-	-
20		
21 Excess Expenditures Over (Under) Revenues	-	676
22		
23 Other Sources (Uses)		
24 Transfer In	-	2,388
25 Transfer Out	-	-
26 Total Other Sources (Uses)	-	2,388
27		
28 Fund Balance - Beginning	-	37,462
29		
30 Fund Balance - Ending	-	40,526

K Bar Ranch II
Construction 2021
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through March 31, 2026

	Adopted Budget	Actual Year to Date
1 Revenues:		
2 Special Assessments - On-Roll, Net	\$ -	\$ -
3 Prepayment Revenue	-	-
4 Interest	-	704
5		
6 Total Revenues	-	704
7		
8		
9 Expenditures:		
10		
11 Construction Expense	-	-
18		
19 Total Expenditures	-	-
20		
21 Excess Expenditures Over (Under) Revenues	-	704
22		
23 Other Sources (Uses)		
24 Transfer In	-	13,742
25 Transfer Out	-	-
26 Total Other Sources (Uses)	-	13,742
27		
28 Fund Balance - Beginning	-	32,985
29		
30 Fund Balance - Ending	-	47,431

**K Bar Ranch II
Balance Sheet
March 31, 2026**

Balance per Bank Statement	\$	119,872.92
Plus: Deposits in Transit		-
Less: Outstanding Checks		(407.26)
	\$	119,465.66
Beginning Balance		-
Receipts		145,389.00
Disbursements		(25,923.34)
<i>Balance per Book</i>	\$	119,465.66

**K Bar Ranch II
Check Register
FY2026**

Date	Check #	Payee	Deposit	Deposit	Disbursement	Balance
3/1/2026		Balance		-	-	-
1. General Fund						
3/19/2026			Funds Transfer	145,389.00		145,389.00
3/20/2026	032026ach	Spectrum	10340 Kbar Ranch Pkwy		170.48	145,218.52
3/20/2026	32026	Spectrum	10541 Kbar Ranch Pkwy		170.48	145,048.04
3/24/2026	032426ach2	TECO	Summary Bill		19,197.61	125,850.43
3/24/2026	032426ach1	TECO	10841 Mistflower Ln Gate		86.66	125,763.77
3/24/2026	032426ach4	TECO	K bar ranch parcel I		1,747.02	124,016.75
3/24/2026	032426ach5	TECO	19301 Eage Creek Ln		95.17	123,921.58
3/24/2026	032426ach5	TECO	K Bar Ranch Parcel G		2,255.74	121,665.84
3/24/2026	032426ach7	TECO	10598 K Bar Ranch Pkwy		70.75	121,595.09
3/24/2026	032426ach9	TECO	10580 Kbar Ranch Pkwy		34.02	121,561.07
3/24/2026	3/24/2026	TECO	10598 Kbar Ranch Pkwy		41.43	121,519.64
3/24/2026	3/24/26-2	TECO	10611 Kbar Ranch Pkwy		163.28	121,356.36
3/25/2026	032526ach	Spectrum	19292 Mossy Pine Dr		170.00	121,186.36
3/25/2026	032526ach2	Spectrum	10820 Mistflower Ln		170.00	121,016.36
3/25/2026	032526ach	Southstate Bank	Service Charge		483.92	120,532.44
3/26/2026			Funds Transfer		500.00	120,032.44
3/30/2026	108	Cooper Pools Inc	Pool Maint/Repair		147.09	119,885.35
3/30/2026	109	Business Observer	legal adv		89.69	119,795.66
3/30/2026	033026ach1	Spectrum	10621 Mistflower Ln		170.00	119,625.66
3/30/2026	3/30/2026	Spectrum	10841 Mistflower Ln		160.00	119,465.66
3/31/2026				145,389.00	25,923.34	119,465.66

EXHIBIT 26

RETURN TO AGENDA

Minutes of Meeting

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

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

The regular meeting of the Board of Supervisors of the K-Bar Ranch II Community Development District was held on **Thursday, March 12, 2026, 2026, at 6:05 p.m.** at the Amenity Center located at 10820 Mistflower Lane, Tampa, FL 33647.

Present and constituting a quorum were:

Duzianthan Mohan	Board Supervisor, Chair
Greg Halstead	Board Supervisor, Vice Chair
Michele Emery	Board Supervisor, Assistant Secretary
Chris Grossenbacher	Board Supervisor, Assistant Secretary
Venu Reddy	Board Supervisor, Assistant Secretary

Also present:

Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Jere Earlywine	District Counsel, Kutak Rock (via phone)
Kirsten Wood	District Counsel, Kutak Rock (via phone)
Charles Reed	District Engineer, Johnson Engineering
Mitch Severson	Amenity Clubhouse Manager
Terry McLane	Pine Lake Nursery, Inc.
Aimee Brodeen	Field Services Manager, Rizzetta & Co. (joined at 6:28 p.m.)
Jeff Cane	Pine Lake Nursery, Inc.
Chris Thompson	Blue Water Aquatics
Austin Comings	Haven Management Solutions
Scarlett Spongberg	Amenities, Rizzetta & Co.

Audience	Present
----------	----------------

FIRST ORDER OF BUSINESS

Call to Order

Mr. Hayes called the meeting to order at 6:05 p.m., conducted roll call and verified that a quorum was present.

SECOND ORDER OF BUSINESS

Audience Comments

An audience member addressed the Board of Supervisors regarding children playing near electrical equipment. Mr. Halstead will meet with the resident on site.

An audience member addressed the Board of Supervisors regarding the sidewalk issues in Eagle Creek.

An audience member addressed the Board of Supervisors regarding children riding e-scooters, etc.

An audience member addressed the Board of Supervisors regarding lights for the tennis courts.

THIRD ORDER OF BUSINESS

Staff Reports

A. Landscape Inspection Report

Ms. Brodeen presented the report to the Board of Supervisors.

B. Pine Lake Nursery Report

Mr. Cane presented his report to the Board of Supervisors.

C. Presentation of Aquatics Report

Mr. Hayes presented the report to the Board of Supervisors.

D. District Counsel

No report.

E. District Engineer

Mr. Reed provided an update to the Board of Supervisors.

- i. Consideration of Updated Maintenance & Ownership Maps (under separate cover)
 - ii. Consideration of Pond 203 Erosion Proposal (under separate cover)
 - iii. Consideration of Revised Hecker Proposal
- The Board of Supervisors tabled this item.
- iv. Consideration of Revised QGS Proposal (under separate cover)

F. Amenity Manager Report

Mr. Severson presented his report to the Board of Supervisors.

G. District Manager Report

Mr. Hayes advised the upcoming meeting to be held on April 9, 2026, at 6:00 p.m.

94 **FOURTH ORDER OF BUSINESS**

**Consideration of Minutes of the Board
of Supervisors' meeting held on
January 8, 2026**

95
96
97
98

On a Motion by Ms. Emery, seconded by Mr. Mohan, with all in favor, the Board of Supervisors approved the meeting minutes for January 8, 2026, as presented, for K-Bar Ranch II Community Development District.

99
100 **FIFTH ORDER OF BUSINESS**

**Consideration of Minutes of the Board
of Supervisors' meeting held on
February 12, 2026**

101
102
103

On a Motion by Ms. Emery, seconded by Mr. Mohan, with all in favor, the Board of Supervisors approved the meeting minutes for February 12, 2026, as presented, for K-Bar Ranch II Community Development District.

104
105 **SIXTH ORDER OF BUSINESS**

**Ratification of Operation and
Maintenance Expenditures December
2025 and January 2026**

106
107
108

On a Motion by Ms. Emery, seconded by Mr. Mohan, with all in favor, the Board of Supervisors ratified the \$145,168.97 December 2025 and \$63,796.73 January 2026 Operation and Maintenance Expenditures for K-Bar Ranch II Community Development District as amended.

113
114 **SEVENTH ORDER OF BUSINESS**

**Public Hearing on Amenity & Common
Area Enforcement Rules**

115
116
117
118
119

Mr. Earlywine presented and explained the suggested changes and adjustments to rental rates and deposit.

On a Motion by Ms. Emery, seconded by Mr. Mohan, with all in favor, the Board of Supervisors opened the Public Hearing on Amenity & Common Area Enforcement Rules, for K-Bar Ranch II Community Development District.

120
121 No public comments.

122
On a Motion by Ms. Emery, seconded by Mr. Grossenbacher, with all in favor, the Board of Supervisors closed the Public Hearing on Amenity & Common Area Enforcement Rules, for K-Bar Ranch II Community Development District.

123
124 i. Consideration of Resolution 2026-02; Approving Amenity & Common Area
125 Enforcement Rules

126

On a Motion by Ms. Emery, seconded by Mr. Grossenbacher, with all in favor, the Board of Supervisors adopted Resolution 2026-02; Approving Amenity & Common Area Enforcement Rules, for K-Bar Ranch II Community Development District.

127
128 **EIGHTH ORDER OF BUSINESS** **Consideration of Haven Management**
129 **Solutions Agreement**
130

On a Motion by Mr. Halstead, seconded by Mr. Reddy, with all in favor, the Board of Supervisors approved Haven Management Solutions Agreement, for K-Bar Ranch II Community Development District.

131
132 **NINTH ORDER OF BUSINESS** **Consideration of Resolution 2026-03;**
133 **Designation of Officers**
134

On a Motion by Mr. Halstead, seconded by Mr. Mohan, with all in favor, the Board of Supervisors adopted Resolution 2026-03; Designation of Officers, for K-Bar Ranch II Community Development District.

135
136 **TENTH ORDER OF BUSINESS** **Consideration of Resolution 2026-04;**
137 **Designation Primary Administrative**
138 **Office**
139

On a Motion by Mr. Grossenbacher, seconded by Mr. Halstead, with all in favor, the Board of Supervisors adopted Resolution 2026-04; Designation Primary Administrative Office, for K-Bar Ranch II Community Development District.

140
141 **ELEVENTH ORDER OF BUSINESS** **Consideration of Resolution 2026-05;**
142 **Authorizing Bank Signatories**
143

On a Motion by Mr. Reddy, seconded by Mr. Mohan, with all in favor, the Board of Supervisors adopted Resolution 2026-05; Authorizing Bank Signatories, for K-Bar Ranch II Community Development District.

144
145 **TWELFTH ORDER OF BUSINESS** **Consideration of Resolution 2026-06;**
146 **Qualified Public Depository**
147
148

On a Motion by Mr. Reddy, seconded by Mr. Mohan, with all in favor, the Board of Supervisors adopted Resolution 2026-06; Qualified Public Depository, for K-Bar Ranch II Community Development District.

149
150
151
152
153

154 **THIRTEENTH ORDER OF BUSINESS** **Consideration of Resolution 2026-07;**
155 **Designating Registered Agent**
156
157

On a Motion by Mr. Reddy, seconded by Mr. Halstead, with all in favor, the Board of Supervisors adopted Resolution 2026-07; Designating Registered Agent, for K-Bar Ranch II Community Development District.

158 **FOURTEENTH ORDER OF BUSINESS** **Consideration of Resolution 2026-08;**
159 **Designating Dissemination Agent**
160
161
162

On a Motion by Ms. Emery, seconded by Mr. Mohan, with all in favor, the Board of Supervisors adopted Resolution 2026-08; Designating Dissemination Agent, for K-Bar Ranch II Community Development District.

163 **FIFTEENTH ORDER OF BUSINESS** **Discussion Regarding Holiday Lighting**
164 **Policy**
165
166

Mr. Earlywine and Ms. Mood presented the draft policy to the Board of Supervisors. Ms. Mood will add Yom Kippur to the draft policy. A public hearing will be required to make changes and allow residents to make public comments.

On a Motion by Mr. Grossenbacher, seconded by Mr. Halstead, with all in favor, the Board of Supervisors approved the policy on an interim basis and schedule a public hearing for the May 2026 CDD meeting, for K-Bar Ranch II Community Development District.

171 **SIXTEENTH ORDER OF BUSINESS** **Discussion of Amenity Rules, Rental**
172 **Agreement & Rates for Rentals**
173
174

i. Discussion of Waiver of Existing Amenity Rules and Policy and approval of City Town Hall event on March 26, 2026, at 6:00 p.m. and Waiver of Related Fees

ii. Consideration of Rule-Making Proceedings to Amend Amenity Rules and corresponding Rental Agreement

On a Motion by Ms. Emery, seconded by Mr. Halstead, with all in favor, the Board of Supervisors authorize on an interim basis and set for a hearing as a rule the following rate adjustments mirror image of what is set forth in the rental agreement and waiver of events of City Town Hall Event at no cost subject to approval of Clubhouse Manager, for K-Bar Ranch II Community Development District.

181
182
183
184
185

186 **SEVENTEENTH ORDER OF BUSINESS** **Consideration of Extension of**
187 **Landscaping Maintenance Services**
188 **Agreement**
189

190 Ms. Mood presented the extension of Landscaping Maintenance Services Agreement
191 to the Board of Supervisors.
192

On a Motion by Mr. Halstead, seconded by Ms. Emery, with all in favor, the Board of Services Agreement to extend contract to September 20, 2027, for K-Bar Ranch II Community Development District.

193 **EIGHTEENTH ORDER OF BUSINESS** **Presentation of Landscape Request for**
194 **Proposals**
195
196

197 This item was tabled.
198

199 **NINETEENTH ORDER OF BUSINESS** **Discussion of Traffic Enforcement and**
200 **Communication**
201

202 Mr. Earlywine discussed with the Board of Supervisors how safety communications
203 should be transmitted to the community.
204

205 **TWENTIETH ORDER OF BUSINESS** **Discussion & Ratification of Pickleball**
206 **Charity Tournament Forms**
207

208 Mr. Earlywine discussed the Pickleball Charity Tournament Forms. The Board of
209 Supervisors requested EGIS participate at the next CDD Board meeting to discuss various
210 insurance options.
211

On a Motion by Mr. Mohan, seconded by Mr. Grossenbacher, with all in favor, the Board of Supervisors approved the Pickleball Charity Tournament Forms, for K-Bar Ranch II Community Development District.

212 **TWENTY-FIRST ORDER OF BUSINESS** **Discussion of Change of Meeting Date**
213
214

On a Motion by Ms. Emery, seconded by Mr. Grossenbacher, with all in favor, the Board of Supervisors approved moving the meeting schedule to the third Wednesday at 6:00 p.m., at Amenity Center 10820 Mistflower Lane, Tampa, Florida 33647, for K-Bar Ranch II Community Development District.

215
216
217
218
219
220
221

222 **TWENTY-SECOND ORDER OF BUSINESS** **Discussion of Date for Vision Planning**
223 **Workshop**

224

225

226

Mr. Comings requested to schedule a date for Vision Planning Workshop.

On a Motion by Mr. Mohan, seconded by Mr. Halstead, with all in favor, the Board of Supervisors approved April 6, 2026, at 6:00 p.m., for a Vision Planning Workshop at Amenity Center 10820 Mistflower Lane, Tampa, Florida 33647 and staff will provide advertisement notices for monthly meeting date change and Vision Planning Workshop, for K-Bar Ranch II Community Development District.

227

228 **TWENTY-THIRD ORDER OF BUSINESS** **Supervisor Requests**

229

230 Mr. Mohan would like one Board Supervisor to meet with residents to have input at the
231 Vision Planning Workshop.

232

233 **TWENTY-FOURTH ORDER OF BUSINESS** **Adjournment**

234

On a Motion by Ms. Emery, seconded by Mr. Mohan, with all in favor, the Board of Supervisors adjourned the meeting at 8:19 p.m. for K-Bar Ranch II Community Development District.

235

236

237

238

239

Secretary / Assistant Secretary

Chairman / Vice Chairman

EXHIBIT 27

RETURN TO AGENDA

Review quote and press Approve or Reject below

Cooper Pools Inc

4850 Allen Rd PMB 13
Zephyrhills, FL 33541
(844) 766-5256
info@cooperpoolsinc.com
<https://cooperpoolsinc.com/>

QUOTE

Quote Number
501

Quote Total
\$147.09

Bill To:
K-Bar Ranch II
255 Primera Blvd Suite 160
Lake Mary, FL 32746

Quote Date
March 25, 2026
Expiration Date
April 25, 2026


LOCATION: 10820 Mistflower Lane, Tampa

Item	Description	Qty	Rate	Amount
Stenner QuickPro Roller Assembly	Stenner QuickPro Roller Assembly	1	74.43	74.43
Stenner Main Shaft for 45 & 85 Series Pumps	Stenner Main Shaft for 45 & 85 Series Pumps	1	72.66	72.66

Tech reports new shaft and roller assembly needed for CHL stenner pump.

Subtotal	\$147.09
Tax	\$0.00
Quote Total	\$147.09

Pay over time today

0% APR or as low as \$11.47 with  sunbit ⓘ

Get pre-approved (<https://apply.sunbit.com/YourPoolPro-x9ghymt8>)

Cooper Pools Inc
info@cooperpoolsinc.com

Patricia Thibault

executed under resolution 2017-22

03.25.2026

Name & Signature

Date



Cooper Pools

844-766-5256

EXHIBIT 28

RETURN TO AGENDA



Cooper Pools Inc DBA
 Cooper Pools Remodeling
 4740B Allen Rd PMB
 Zephyrhills, FL 33541

info@cooperpoolsinc.com
 www.cooperpoolsinc.com
 License No. CPC1459240

QUOTE No. 757

Order No.
 Valid for 30 days

K-Bar Ranch II

255 Primera Boulevard Suite 160
 Lake Mary, FL,32746

Site: Tampa
Site Contact:
Salesperson: Andrew Burkett
Date: 03/27/2026

Plunger Repair

14367 - Commercial Installation / Repairs

Item	Quantity	Unit Price	Total
Commercial installation / Labor	1.00 hrs	\$180.00	\$180.00
Sub-Total ex Tax			\$180.00
Tax			\$0.00
Total inc Tax			\$180.00

DISCLOSURE STATEMENT

- I understand that state law requires construction to be done by a licensed contractor and have applied for an owner-builder permit under an exemption from the law. The exemption specifies that I, as the owner of the property listed, may act as my own contractor with certain restrictions even though I do not have a license.
- I understand that building permits are not required to be signed by a property owner unless he or she is responsible for the construction and is not hiring a licensed contractor to assume responsibility.
- I understand that, as an owner-builder, I am the responsible party of record on a permit. I understand that I may protect myself from potential financial risk by hiring a licensed contractor and having the permit filed in his or her name instead of my own name. I also understand that a contractor is required by law to be licensed in Florida and to list his or her license numbers on permits and contracts.
- I understand that I may build or improve a one-family or two-family residence or a farm outbuilding. I may also build or improve a commercial building if the costs do not exceed \$75,000. The building or residence must be for my own use or occupancy. It may not be built or substantially improved for sale or lease, unless I am completing the requirements of a building permit where the contractor listed on the permit substantially completed the project. If a building or residence that I have built or substantially improved myself is sold or leased within 1 year after the construction is complete, the law will presume that I built or substantially improved it for sale or lease, which violates the exemption.
- I understand that, as the owner-builder, I must provide direct, onsite supervision of the construction.

6. I understand that I may not hire an unlicensed person to act as my contractor or to supervise persons working on my building or residence. It is my responsibility to ensure that the persons whom I employ have the licenses required by law and by county or municipal ordinance.

7. I understand that it is a frequent practice of unlicensed persons to have the property owner obtain an owner-builder permit that erroneously implies that the property owner is providing his or her own labor and materials. I, as an owner-builder, may be held liable and subjected to serious financial risk for any injuries sustained by an unlicensed person or his or her employees while working on my property. My homeowner's insurance may not provide coverage for those injuries. I am willfully acting as an owner-builder and am aware of the limits of my insurance coverage for injuries to workers on my property.

8. I understand that I may not delegate the responsibility for supervising work to a licensed contractor who is not licensed to perform the work being done. Any person working on my building who is not licensed must work under my direct supervision and must be employed by me, which means that I must comply with laws requiring the withholding of federal income tax and social security contributions under the Federal Insurance Contributions Act (FICA) and must provide workers' compensation for the employee. I understand that my failure to follow these laws may subject me to serious financial risk.

9. I agree that, as the party legally and financially responsible for this proposed construction activity, I will abide by all applicable laws and requirements that govern owner-builders as well as employers. I also understand that the construction must comply with all applicable laws, ordinances, building codes, and zoning regulations.

10. I understand that I may obtain more information regarding my obligations as an employer from the Internal Revenue Service, the United States Small Business Administration, the Florida Department of Financial Services, and the Florida Department of Revenue. I also understand that I may contact the Florida Construction Industry Licensing Board at (telephone number) or (Internet website address) for more information about licensed contractors.

11. I am aware of, and consent to, an owner-builder building permit applied for in my name and understand that I am the party legally and financially responsible for the proposed construction activity at the following address: (address of property).

12. I agree to notify (issuer of disclosure statements) immediately of any additions, deletions, or changes to any of the information that I have provided on this disclosure.

Licensed contractors are regulated by laws designed to protect the public. If you contract with a person who does not have a license, the Construction Industry Licensing Board and Department of Business and Professional Regulation may be unable to assist you with any financial loss that you sustain as a result of a complaint. Your only remedy against an unlicensed contractor may be in civil court. It is also important for you to understand that, if an unlicensed contractor or employee of an individual or firm is injured while working on your property, you may be held liable for damages. If you obtain an owner-builder permit and wish to hire a licensed contractor, you will be responsible for verifying whether the contractor is properly licensed and the status of the contractor's workers' compensation coverage.

Before a building permit can be issued, this disclosure statement must be completed and signed by the property owner and returned to the local permitting agency responsible for issuing the permit. A copy of the property owner's driver license, the notarized signature of the property owner, or other type of verification acceptable to the local permitting agency is required when the permit is issued.

Please contact us if you have any queries regarding this quote.

Theresa Bonnell

A plunger valve in pool equipment is a crucial component that controls the flow of water in the pool system. It is typically located at the suction side of the pool pump and is operated by a handle or lever. The plunger valve allows the pool owner to regulate the water flow, ensuring that the pump operates efficiently and effectively. By adjusting the valve, the owner can control the pressure in the system, preventing backflow and ensuring the pump is operating within the optimal range. This control is essential for maintaining the pool's water circulation and filtration, which is vital for keeping the water clear, free from debris, and safe for swimming.

Executed by Patricia Thibault based on the analysis provided above

Patricia Thibault

03.30. 2026

EXHIBIT 29

RETURN TO AGENDA

**K-BAR RANCH II
COMMUNITY DEVELOPMENT DISTRICT
CITY OF TAMPA, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
CITY OF TAMPA, FLORIDA**

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
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 <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
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	26
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
K-Bar Ranch II Community Development District
City of Tampa, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of K-Bar Ranch II Community Development District, City of Tampa, Florida ("District") as of and for the fiscal year ended September 30, 2025, 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, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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

The District's 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 GAAS 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 GAAS, 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 Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Grau & Associates

March 20, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of K-Bar Ranch II Community Development District, City of Tampa, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. 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 \$3,500,184.
- The change in the District's total net position in comparison with the prior fiscal year was \$63,122, 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, 2025, the District's governmental funds reported combined ending fund balances of \$2,190,178, an increase of \$86,495 in comparison with the prior fiscal year. The total fund balance is nonspendable for prepaid items and deposits, restricted for debt service and capital projects, assigned to capital reserves, 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 basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by special assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), physical environment, public safety, roads and streets, and culture and recreation functions.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

	NET POSITION	
	SEPTEMBER 30,	
	2025	2024
Assets, excluding capital assets	\$ 2,237,527	\$ 2,239,010
Capital assets	16,109,465	16,486,608
Total assets	18,346,992	18,725,618
Current liabilities	317,402	408,930
Long-term liabilities	14,529,406	14,879,626
Total liabilities	14,846,808	15,288,556
Net Position		
Net investment in capital assets	1,580,059	1,606,982
Restricted	583,145	663,143
Unrestricted	1,336,980	1,166,937
Total net position	\$ 3,500,184	\$ 3,437,062

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

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

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 3,124,106	\$ 2,982,537
Operating grants and contributions	40,439	48,574
Capital grants and contributions	2,543	2,263
General revenues		
Unrestricted investment earnings	49,285	32,257
Miscellaneous	14,861	18,525
Total revenues	<u>3,231,234</u>	<u>3,084,156</u>
Expenses:		
General government	247,764	204,911
Public safety	102,024	186,548
Physical environment	1,731,073	1,581,498
Culture and recreation	439,375	433,439
Interest on long-term debt	647,876	658,401
Conveyance of infrastructure	-	2,877,508
Total expenses	<u>3,168,112</u>	<u>5,942,305</u>
Change in net position	63,122	(2,858,149)
Net position - beginning	3,437,062	6,295,211
Net position - ending	<u>\$ 3,500,184</u>	<u>\$ 3,437,062</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$3,168,112. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments in both the current year and prior year. The remainder of current year revenue includes interest revenue and amenity rentals. In total, expenses decreased primarily due to conveyance-related costs that were incurred in the prior year period.

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 for the fiscal year ended September 30, 2025 exceeded appropriations by \$56,858. The over expenditures were funded by available fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$20,045,217 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$3,935,752 has been taken, which resulted in a net book value of \$16,109,465. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Capital Debt

At September 30, 2025, the District had \$14,395,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

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 K-Bar Ranch II Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

FINANCIAL STATEMENTS

**K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
CITY OF TAMPA, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 1,360,947
Prepaid items and deposits	23,382
Restricted assets:	
Investments	853,198
Capital assets	
Non-depreciable assets	329,170
Depreciable assets, net	<u>15,780,295</u>
Total assets	<u>18,346,992</u>
 LIABILITIES	
Accounts payable and accrued expenses	36,199
Unearned revenue	11,150
Accrued interest payable	270,053
Non-current liabilities:	
Due within one year	355,000
Due in more than one year	<u>14,174,406</u>
Total liabilities	<u>14,846,808</u>
 NET POSITION	
Net investment in capital assets	1,580,059
Restricted for debt service	512,698
Restricted for capital projects	70,447
Unrestricted	<u>1,336,980</u>
Total net position	<u>\$ 3,500,184</u>

See notes to the financial statements

**K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
CITY OF TAMPA, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 1,360,947	\$ -	\$ -	\$ 1,360,947
Investments	-	782,751	70,447	853,198
Prepaid items and deposits	23,382	-	-	23,382
Total assets	<u>\$ 1,384,329</u>	<u>\$ 782,751</u>	<u>\$ 70,447</u>	<u>\$ 2,237,527</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 36,199	\$ -	\$ -	\$ 36,199
Unearned revenue	11,150	-	-	11,150
Total liabilities	<u>47,349</u>	<u>-</u>	<u>-</u>	<u>47,349</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	23,382	-	-	23,382
Restricted for:				
Debt service	-	782,751	-	782,751
Capital projects	-	-	70,447	70,447
Assigned to:				
Capital reserves	300,112	-	-	300,112
Unassigned	1,013,486	-	-	1,013,486
Total fund balances	<u>1,336,980</u>	<u>782,751</u>	<u>70,447</u>	<u>2,190,178</u>
Total liabilities and fund balances	<u>\$ 1,384,329</u>	<u>\$ 782,751</u>	<u>\$ 70,447</u>	<u>\$ 2,237,527</u>

See notes to the financial statements

**K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
CITY OF TAMPA, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Fund balance - governmental funds		\$ 2,190,178
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Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	20,045,217	
Accumulated depreciation	<u>(3,935,752)</u>	16,109,465

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

Accrued interest payable	(270,053)	
Premium on bonds	(134,406)	
Bonds payable	<u>(14,395,000)</u>	<u>(14,799,459)</u>

Net position of governmental activities		<u>\$ 3,500,184</u>
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See notes to the financial statements

**K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
CITY OF TAMPA, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 2,109,022	1,015,084	\$ -	3,124,106
Miscellaneous revenues	14,861	-	-	14,861
Interest	49,285	40,439	2,543	92,267
Total revenues	<u>2,173,168</u>	<u>1,055,523</u>	<u>2,543</u>	<u>3,231,234</u>
EXPENDITURES				
Current:				
General government	247,764	-	-	247,764
Public safety	102,024	-	-	102,024
Physical environment	1,030,919	-	-	1,030,919
Culture and recreation	327,671	-	-	327,671
Debt service:				
Principal	-	345,000	-	345,000
Interest	-	656,646	-	656,646
Capital outlay	434,715	-	-	434,715
Total expenditures	<u>2,143,093</u>	<u>1,001,646</u>	<u>-</u>	<u>3,144,739</u>
Excess (deficiency) of revenues over (under) expenditures	30,075	53,877	2,543	86,495
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	139,968	(152,467)	12,499	-
Total other financing sources (uses)	<u>139,968</u>	<u>(152,467)</u>	<u>12,499</u>	<u>-</u>
Net change in fund balances	170,043	(98,590)	15,042	86,495
Fund balances - beginning	<u>1,166,937</u>	<u>881,341</u>	<u>55,405</u>	<u>2,103,683</u>
Fund balances - ending	<u>\$ 1,336,980</u>	<u>\$ 782,751</u>	<u>\$ 70,447</u>	<u>\$ 2,190,178</u>

See notes to the financial statements

**K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
CITY OF TAMPA, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$	86,495
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		434,715
Amortization of Bond premium is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		5,220
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(811,858)
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.		345,000
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.		3,550
Change in net position of governmental activities	\$	<u>63,122</u>

See notes to the financial statements

**K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
CITY OF TAMPA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

K-Bar Ranch II Community Development District ("District") was created by Ordinance 2017-14, effective as of June 27, 2017, of the City Council of the City of Tampa, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of representatives elected by landowners and qualified electors. The Supervisors are elected on an at large basis by landowners of the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Allocating 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 is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments imposed on assessable lands located within the District. Assessments may be levied on property to pay for the operations and maintenance of the District. The fiscal year for which annual assessments may be levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

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 and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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

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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

<u>Asset</u>	<u>Years</u>
Vehicles and equipment	5-7
Recreational amenities	30
Infrastructure - stormwater	25
Infrastructure - roadways	25-30
Landscape and hardscape	15

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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 ratably 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 sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain 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, subject to the terms of the District's annual appropriations resolution.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances 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, 2025:

	Amortized Cost	Credit Risk	Weighted Average Maturities
First American Treasury Obligation Fund Class Y	853,198	S&P AAAM	48 days
Total Investments	<u>\$ 853,198</u>		

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

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

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

However, the Bond Indentures limit the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Changes in capital assets for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ -	\$ 329,170	\$ -	\$ 329,170
Camera systems under construction	105,545	105,545	(211,090)	-
Total capital assets, not being depreciated	105,545	434,715	(211,090)	329,170
Capital assets, being depreciated				
Equipment - security video monitoring system	22,855	-	-	22,855
Roadways	7,110,246	-	-	7,110,246
Stormwater/wastewater management - Parcel G	1,170,449	-	-	1,170,449
Stormwater/wastewater management	4,785,289	-	-	4,785,289
Landscape and hardscape	3,149,815	-	-	3,149,815
Amenity center	3,253,166	-	-	3,253,166
Vehicles and equipment	13,137	-	-	13,137
Camera security system	-	211,090	-	211,090
Total capital assets, being depreciated	19,504,957	211,090	-	19,716,047
Less accumulated depreciation for:				
Equipment - security video monitoring system	(16,597)	(3,265)	-	(19,862)
Roadways	(986,456)	(237,008)	-	(1,223,464)
Stormwater/wastewater management - Parcel G	(6,502)	(39,015)	-	(45,517)
Stormwater/wastewater management	(784,120)	(191,412)	-	(975,532)
Landscape and hardscape	(848,653)	(209,988)	-	(1,058,641)
Amenity center	(478,939)	(108,439)	-	(587,378)
Vehicles and equipment	(2,627)	(2,627)	-	(5,254)
Camera security system	-	(20,104)	-	(20,104)
Total accumulated depreciation	(3,123,894)	(811,858)	-	(3,935,752)
Total capital assets, being depreciated, net	16,381,063	(600,768)	-	15,780,295
Governmental activities capital assets, net	\$ 16,486,608	\$ (166,053)	\$ (211,090)	\$ 16,109,465

NOTE 5 – CAPITAL ASSETS (Continued)

During the current fiscal year, the District completed the acquisition of certain land located within the K-Bar Ranch II Community Development District from M/I Homes of Tampa, LLC pursuant to a Real Estate Purchase and Sale Agreement executed in June 2025. The purchase price of the property was \$329,170.

Depreciation expense was charged to functions/programs as follows:

Physical environment	\$	700,154
Culture and recreation		111,704
Total depreciation	\$	<u>811,858</u>

NOTE 6 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfer in	Transfer out
General	\$ 139,968	\$ -
Debt service	-	152,467
Capital projects	12,499	-
Total	<u>\$ 152,467</u>	<u>\$ 152,467</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indenture. In addition, excess revenues were transferred from the debt service fund to the general fund in accordance with a direction letter.

NOTE 7 – LONG-TERM LIABILITIES

Series 2017 Bonds

On December 19, 2017, the District issued \$16,950,000 of Special Assessment Bonds, Series 2017 consisting of multiple terms Bonds with due dates ranging from May 1, 2028 to May 1, 2048, and fixed interest rates ranging from 4.0% to 5.625%. The Bonds were issued to finance a portion of the cost of acquiring, construction and equipping of certain assessable improvements comprising the Series 2017 Project. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid annually commencing May 1, 2018 through May 1, 2048.

Series 2021 Bonds

On June 18, 2021, the District issued \$6,135,000 of Special Assessment Bonds, Series 2021 consisting of multiple terms Bonds with due dates ranging from May 1, 2026 to May 1, 2051, and fixed interest rates ranging from 2.3% to 3.31%. The Bonds were issued to finance a portion of the cost of acquiring, construction and equipping of certain assessable improvements comprising the Series 2021 Project. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid annually commencing May 1, 2022 through May 1, 2051.

The Series 2017 and Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

Bond Compliance

The Series 2017 and Series 2021 Bond Indentures established debt service reserve requirements as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2017	\$ 9,000,000	\$ -	\$ 205,000	\$ 8,795,000	\$ 215,000
Series 2021	5,740,000	-	140,000	5,600,000	140,000
Original issue premium	139,626	-	5,220	134,406	-
Total	<u>\$ 14,879,626</u>	<u>\$ -</u>	<u>\$ 350,220</u>	<u>\$ 14,529,406</u>	<u>\$ 355,000</u>

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	\$ 355,000	\$ 644,126	\$ 999,126
2027	370,000	631,156	1,001,156
2028	365,000	616,969	981,969
2029	395,000	602,994	997,994
2030	415,000	586,631	1,001,631
2031-2035	2,345,000	2,654,794	4,999,794
2036-2040	2,910,000	2,094,156	5,004,156
2041-2045	3,650,000	1,368,113	5,018,113
2046-2050	3,260,000	436,525	3,696,525
2051	330,000	13,200	343,200
Total	<u>\$ 14,395,000</u>	<u>\$ 9,648,664</u>	<u>\$ 24,043,664</u>

NOTE 8 – DEVELOPER TRANSACTIONS & CONCENTRATION

The Developer owns the majority of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

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

NOTE 9 – MANAGEMENT COMPANY

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

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 11 – SUBSEQUENT EVENTS

On October 30, 2025, the District entered into a mediated settlement agreement with Securiteam, Inc. to resolve pending litigation. Under the terms of the agreement, the District agreed to pay \$132,500 in full settlement of all claims. The settlement resolves the matter in its entirety and payment is due within 30 days of the agreement date.

**K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
CITY OF TAMPA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 2,086,235	\$ 2,109,022	\$ 22,787
Miscellaneous revenues	-	14,861	14,861
Interest	-	49,285	49,285
Total revenues	2,086,235	2,173,168	86,933
EXPENDITURES			
Current:			
General government	157,763	247,764	(90,001)
Public safety	185,000	102,024	82,976
Physical environment	1,293,181	1,030,919	262,262
Culture and recreation	355,291	327,671	27,620
Capital outlay	90,000	434,715	(344,715)
Total expenditures	2,086,235	2,143,093	(56,858)
Excess (deficiency) of revenues over (under) expenditures	-	30,075	30,075
OTHER FINANCING SOURCES			
Transfers in	-	139,968	139,968
Total other financing sources	-	139,968	139,968
Net change in fund balances	\$ -	170,043	\$ 170,043
Fund balance - beginning		1,166,937	
Fund balance - ending		\$ 1,336,980	

See notes to required supplementary information

**K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
CITY OF TAMPA, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2025 exceeded appropriations by \$56,858. The over expenditures were funded by available fund balance.

**K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
CITY OF TAMPA, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	11
Employee compensation	Not applicable
Independent contractor compensation	\$55,730
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$1,462.32- \$2,953.84 Debt service - \$970.45 - \$1,520.92
Special assessments collected	\$3,124,106
Outstanding Bonds:	
Series 2017, due May 1, 2048	\$8,795,000
Series 2021, due May 1, 2051	\$5,600,000



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
K-Bar Ranch II Community Development District
City of Tampa, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of K-Bar Ranch II Community Development District, City of Tampa, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 20, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

We noted certain matters that we reported to management of the District in a separate letter dated March 20, 2026.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Management Letter. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Grau & Associates

March 20, 2026



**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
K-Bar Ranch II Community Development District
City of Tampa, Florida

We have examined K-Bar Ranch II Community Development District, City of Tampa, 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, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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, 2025.

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 K-Bar Ranch II Community Development District, City of Tampa, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

March 20, 2026



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

To the Board of Supervisors
K-Bar Ranch II Community Development District
City of Tampa, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of K-Bar Ranch II Community Development District, City of Tampa, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated March 20, 2026.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 20, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of K-Bar Ranch II Community Development District, City of Tampa, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank K-Bar Ranch II Community Development District, City of Tampa, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

March 20, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

2025-01 Budget:

Observation: Actual expenditures exceeded appropriations in the general fund for the fiscal year ended September 30, 2025.

Recommendation: The District should amend the budget during the fiscal year or within statutory guidelines to ensure that all expenditures are properly budgeted.

Management Response: Management has taken steps to correct this issue. All expenditures will be reviewed and properly classified. Management is committed to maintaining compliance with budgetary laws and ensuring that expenditures do not exceed appropriations in future fiscal years. The strengthened monitoring procedures and enhanced internal controls will provide greater oversight and prevent similar issues.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025, except as noted above.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

EXHIBIT 30

RETURN TO AGENDA



March 20, 2026

To the Board of Supervisors
K-Bar Ranch II Community Development District
Hillsborough County, Florida

We have audited the financial statements of K-Bar Ranch II Community Development District (“District”) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated March 20, 2026. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District’s 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, 2025 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District’s financial report—titled *Independent Auditor’s Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards and Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable:**

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, 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 matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*. If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.



Grau & Associates