



Rizzetta & Company

The Verandahs Community Development District

Board of Supervisors Meeting August 4, 2026

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

www.theverandahscdd.org

THE VERANDAHS COMMUNITY DEVELOPMENT DISTRICT

The Verandahs Clubhouse, 12375 Chenwood Ave., Hudson, FL 34669

Board of Supervisors	Stanley Haupt	Chair
	Thomas May	Vice Chair
	Tracy Mayle	Assistant Secretary
	Sarah Nesheiwat	Assistant Secretary
	Brenton Basinger	Assistant Secretary
District Manager	Sean Craft	Rizzetta & Company, Inc.
District Counsel	Kathryn "KC" Hopkinson	Straley Robin & Vericker
District Engineer	Elena Gerstenfeld	Dewberry Engineering, Inc.
District Engineer	Scott Ethier	Dewberry Engineering, Inc.

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 994-1001. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) or 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

THE VERANDAHS COMMUNITY DEVELOPMENT DISTRICT

District Office – Wesley Chapel, Florida (813) 994-1001
Mailing Address – 3434 Colwell Avenue Suite 200, Tampa, Florida 33614

July 27, 2026

**Board of Supervisors
The Verandahs Community
Development District**

AGENDA

Dear Board Members:

The Regular Meeting of the Board of Supervisors of The Verandahs Community Development District will be held on Tuesday, August 4, 2026 at 6:30 p.m., at the Verandahs Amenity Center, 12375 Chenwood Ave., Hudson, FL 34669. The following is the agenda for the meeting:

BOS MEETING:

- 1. CALL TO ORDER**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. STAFF REPORTS**
 - A. Solitude
 - i. Review of Aquatics Report Tab 1
 - ii. Consideration of Proposal to Clean out Vegetation and Sediment in various Areas (Under Separate Cover)
 - B. Community Asset Management Report
 - i. Review of Community Asset Management Report Tab 2
 - C. Red Tree
 - i. Review of Landscaper Comments (Under Separate Cover)
 - ii. Review of Irrigation Report Tab 3
 - D. Hi-Trim
 - i. Review of Hi Trim Report Tab 4
 - E. District Counsel
 - F. District Engineer
 - G. District Clubhouse Manager
 - i. Review of Clubhouse Manager Report..... Tab 5
 - H. District Manager
 - i. Review of District Manager's Report Tab 6
- 4. BUSINESS ITEMS**
 - A. Public Hearing on Fiscal Year 2026-2027 Final Budget..... Tab 7
 - i. Consideration of Resolution 2026-04; Adopting Fiscal Year 2026-2027 Final Budget Tab 8
 - B. Public Hearing on Fiscal Year 2026-2027 Assessments
 - i. Consideration of Resolution 2026-05; Levying O & M Assessments for Fiscal Year 2026-2027 Tab 9

- C. Consideration of Resolution 2026-06; Setting the Meeting
Schedule for Fiscal Year 2026-2027 Tab 10
- D. Consideration of FY 2025-2026 Goals & Objectives Report..... Tab 11
- E. Ratification of FY 2024-2025 Final Audit..... Tab 12
- 5. BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of the Board of Supervisors
Regular Meeting held on July 7, 2026..... Tab 13
 - B. Consideration of Operation and Expenditures
for June 2026..... Tab 14
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, or need to obtain a copy of the full agenda, please do not hesitate to contact Sean Craft at scraft@rizzetta.com.

Sincerely,

Sean Craft

Sean Craft
District Manager

Tab 1

SOLITUDE

LAKE MANAGEMENT



The Verandahs CDD Waterway Inspection Report

Reason for Inspection: Scheduled-recurring

Inspection Date: 2026-07-22

Prepared for:

District Manager
Rizzetta & Company

Prepared by:

Wesley Chapel Field Office
SOLITUDELAKEMANAGEMENT.COM
888.480.LAKE (5253)

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10

Comments:

Site looks good

Site has a small amount of growth present but overall it is in good shape. No trash seen within it and some new beneficials are coming in along shoreline.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



20

Comments:

Site looks good

Site is looking well but has some minor shoreline weeds. Water levels are still very low. Flow structure is free of obstruction.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



30

Comments:

Normal growth observed

Site has some shoreline weeds. Flow structure is free of obstruction and many beneficial plants are present on the shoreline. Erosion seen in left photo.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



40

Comments:

Normal growth observed

The submersed aquatic vegetation has cleared up nicely within site. Beneficials line the perimeter of site. Shoreline growth present.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



F50

Comments:

Normal growth observed

Site has some growth in corner coves present. This will be addressed and monitored to ensure it clears up. Water levels continue to get lower.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



60

Comments:

Site looks good

Site looks well. Minor Pennywort along shoreline is some areas but no major concerns to note.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: 210

Comments:

Normal growth observed
Site and flow structure are in good condition. Minor shoreline growth observed.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: 220

Comments:

Normal growth observed
Site has surface algae. There is some shoreline growth present but also a healthy population of beneficials. Flow structure seen in right photo has some erosion present.

Action Required:

Routine maintenance next visit

Target:

Surface algae



Site: 230

Comments:

Normal growth observed
Site is experiencing a minor surface algae bloom. Site has low water levels.

Action Required:

Routine maintenance next visit

Target:

Surface algae



Site: F70**Comments:**

Normal growth observed

Site is a little turbid. Minor shoreline growth and a group of lilies.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

**Management Summary**

We are still experiencing low water levels but overall the sites inspected today are in good shape. There were minor algae blooms in site 220 and 230 which will need an additional application to clear. Shoreline weeds will be a priority as water levels rise or fall. Site F50 shoreline growth will be addressed next scheduled visit. Site 40 has cleared up nicely and the submersed vegetation is under control. The beneficials in the sites are thriving and looking great.

As a reminder: NO potted plants, lawn clippings or tree clippings should be disposed of into the ponds.

Feel free to reach out with any questions or concerns: emalina.robinson@solitudelake.com
Thanks for choosing Solitude Lake Management!

Site	Comments	Target	Action Required
10	Site looks good	Species non-specific	Routine maintenance next visit
20	Site looks good	Species non-specific	Routine maintenance next visit
30	Normal growth observed	Shoreline weeds	Routine maintenance next visit
40	Normal growth observed	Shoreline weeds	Routine maintenance next visit
F50	Normal growth observed	Shoreline weeds	Routine maintenance next visit
60	Site looks good	Species non-specific	Routine maintenance next visit
210	Normal growth observed	Shoreline weeds	Routine maintenance next visit
220	Normal growth observed	Surface algae	Routine maintenance next visit
230	Normal growth observed	Surface algae	Routine maintenance next visit
F70	Normal growth observed	Shoreline weeds	Routine maintenance next visit



Tab 2

THE VERANDAHS

COMMUNITY ASSET MANAGEMENT REPORT



July 14, 2026

Rizzetta & Company

Dylan Campbell – Community Asset Manager



Rizzetta & Company
Professionals in Community Management

Summary, White Bluff Road, Flood Comp. Area 100

General Updates, Recent & Upcoming Maintenance Events

- Per the Landscape Maintenance Contract, no additional fertilizer applications are scheduled for the property until September. Until that time, turf and landscape performance will be dependent on environmental conditions, irrigation coverage, and routine maintenance practices. Observations within this report should be reviewed with this schedule in mind.
- Due to ongoing drought conditions and the recent loss of a well serving the irrigation system, this inspection focuses heavily on turf conditions throughout the community. Particular attention was given to areas exhibiting browning, thinning, drought stress, or turf loss as these conditions are expected to be the most affected by the current environmental challenges.

The following are action items for RedTree Landscaping 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** indicates a task to be completed by Staff and **BOLD, underlined black** indicates a question or update for the BOS.

1. **White Bluff Road:** The replacement tree at the end of the roadway appears to be taking well, with healthy green foliage and no visible signs of stress, dieback, or structural concerns. Overall, the tree is exhibiting positive signs of establishment. **(Pic 1>)**



2. **Flood Comp. Area 100:** The landscape surrounding the pond remains in good condition overall, with healthy turf and well-maintained trees contributing positively to the area's appearance. Shoreline mowing has been performed as far down the pond banks as practical, creating a neat and consistent presentation. Turf coverage is generally dense and vigorous throughout the area, with only limited instances of minor thinning that do not significantly detract from the overall quality of the landscape. **(Pic 2>)**



White Bluff Road, Chenwood Ave

- 3. White Bluff Road(Pump Station):** Overall, the landscape surrounding the pump station is well maintained, with only minor grass intrusion noted within the mulched beds. One privacy hedge within the landscape bed is exhibiting foliage loss and signs of stress; request inspection for irrigation deficiencies, disease, pest activity, and other potential contributors to the decline. **(Pic 3)**



- 5. Chenwood Ave (North Pump Station):** A small section of turf dieback was observed in front of the pump station near the roadway; request inspection for irrigation deficiencies, disease, fungal activity, pest pressure, and other potential contributors to the decline. **(Pic 5)**



- 4. Chenwood Ave (North Pump Station):** The large turf area behind the pump station continues to improve, with increased density and noticeable greening within areas previously reported as stressed. While some isolated brown and thin spots remain, overall turf conditions are positive and it is anticipated that many of these areas will continue to recover naturally over time. **(Pic 4)**



- 6. Chenwood Ave (North Pump Station):** The recently planted privacy hedges within the pump station landscape appear to be acclimating successfully, with healthy foliage and no apparent signs of decline or transplant stress observed at this time. The surrounding mulched beds and landscaped areas remain well maintained and present favorably. **(Pic 6)**



Amenity Center, Chenwood Ave

7. **Amenity Center:** The plantings and landscape features at the front of the amenity center are well maintained and detailed. Only small, isolated areas of turf thinning were observed, with the remaining turf in good overall condition. (Pic 7)



9. **Chenwood Avenue:** Large linear sections of turf opposite the amenity center are exhibiting significant browning and dryness. The pattern is suggestive of possible fungal activity or disease; request inspection to determine the underlying cause and implement appropriate corrective measures. (Pic 9A, 9B, & 9C)



8. **Amenity Center:** The turf surrounding the amenity center is well maintained and in good overall health, showing strong recovery from its previously browned and drought-stressed condition. The improved appearance is encouraging for this highly visible focal area of the community. (Pic 8)



Royston Bend, Luftburrow Lane

10. Royston Bend: The previously reported section of missing turf and exposed sand just prior to the roadway intersection with Luftburrow Lane remains present. Natural recovery has been minimal; recommend consideration for resodding to restore turf coverage. **(Pic 10)**



11. Luftburrow Lane Park: The circular turf decline within the park, previously reported and confirmed by the landscape contractor as fungal activity, is beginning to show signs of recovery. Turf is slowly filling in the previously dead and exposed areas. Continued monitoring is recommended to ensure recovery continues. **(Pics 11A, 11B, & 11C)**



12. Luftburrow Lane Park: The localized area of turf decline near the roadway within the park has shown a slight increase in size since the previous inspection. However, the surrounding turf continues to exhibit strong density, healthy coloration, and good overall vigor, providing favorable conditions for natural recovery. As seasonal rainfall increases, the affected area is expected to progressively reestablish, though continued monitoring is recommended to evaluate its recovery. **(Pic 12>)**



Chenwood Ave, Royston Bend

13. Chenwood Ave (Pump Station, South): A concentrated area of turf dieback was observed behind the curb directly in front of the pump station on either side, with exposed sand and considerable thinning. Request inspection for irrigation deficiencies, disease, fungal activity, pest pressure, and other potential contributors to the decline. **(Pics 13A & 13B)**



14. Chenwood Avenue (Pump Station, South): The plantings surrounding the pump station are healthy and well maintained overall. Only minimal turf grass intrusion was observed within the mulched beds. **(Pic 14>)**

15. Royston Bend: A significant area of browning and desiccation was observed within the turf at the intersection of Chenwood Avenue, primarily adjacent to the roadway. The rapid and localized nature of the decline is notable and suggests the presence of an underlying issue. A thorough inspection is recommended to identify the cause of the deterioration and facilitate timely corrective action. **(Pics 15A & 15B)**



Chenwood Ave, Annuals

16. Chenwood Ave: Jasmine within the bullnose beds appears to be experiencing dieback due to accumulated fallen leaves creating excessive shade. Please ensure these beds are cleared of leaf debris during routine detail visits to promote healthy growth and improve overall appearance. **(Pics 16A & 16B)**



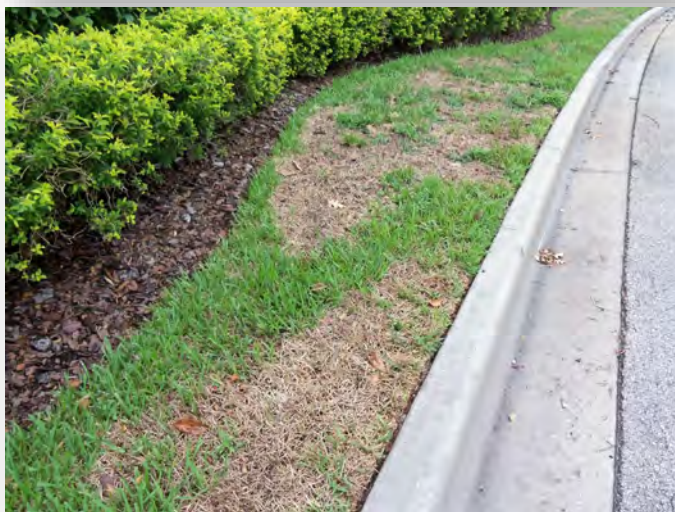
17. Entryway Annuals: The annual beds are healthy, with no visible signs of stress or dieback, and previously missing annuals have been replaced. Minor turf weed intrusion is present within the beds, recommend removal to prevent competition for water, nutrients, and root space and maintain a clean appearance. **(Pics 17A & 17B)**



Entryway Overview

Entryway Overview:

The community entryway is experiencing extensive browning, dryness, and turf dieback across large portions of the landscape. The recent irrigation well outage is believed to be the primary cause of the widespread decline; however, the amount of affected turf is significant for such a prominent area. Continued monitoring is recommended, with additional restoration measures considered if natural recovery is insufficient.



Tab 3



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June Inspection 2026

Date: Jun 29, 2026 12:49 pm

Inspector: Domnic DiMatteo

Site	
Name	The Verandahs CDD
Address	12375 Chenwood Avenue
City	Hudson
ST	Florida
Zip	34669

Controller	
Name	Controller 1
Location	
Model	
Modules	20
Controller ID	147561

Water Days as of Jun 29, 2026	
Program A	Mon , Wed , Fri
Program B	Tue , Thur , Sat
Program C	Every day of the week
Program D	

	Location	Valve Status	Clogge d Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
1	D- By gate	Pass						4			
2	D- Entrance island	Pass						1			
3	S- Sign island and entrance side	Pass									
4	S- Entrance side by SR 52	Pass	1								
5	S- Second island	Pass	1								
6	S- North of Rosette Road	Pass									
7	S - Rosette to gate	Pass	1								
8	S- Sidewalk by gate	Pass									
9	S- Greengate Drive entrance	Pass									
10	S- North of Greengate and center island	Pass	5		1						
11	S- South of Royston Bend	Pass									
12	S- By pond at Luftburrow Lane	Pass									
13	S- Luftburrow to Southbridge Terrace, near road	Pass									

	Location	Valve Status	Clogge d Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
14	S- North of Southbridge	Pass									
15	S- North of zone 14	Pass									
16	R- Near lake	Pass									
17	S- Near controller	Pass									
18	R- South of controller	Pass									
19	S- North of gate	Pass									
20	R&S- At exit gate	Pass									
21	S- Exit side by SR 52	Pass									
22	S- Northeast side on Luftburrow	Pass									
23		Pass									
24	R- North end of Luftburrow	Pass									
25	R- Center of Luftburrow	Pass									
26	R- South end of Luftburrow	Pass									
27		Pass									
28		Pass									
29		Pass									
30		Pass									
31		Pass									
32		Pass									
33		Pass									
34		Pass									
35		Pass									
36		Pass									
37		Pass									
38		Pass									
39		Pass									

Zone #1 - 06-29-26 12:49 pm CDT



Zone #1 - 06-29-26 12:52 pm CDT



Zone #1 - 06-29-26 12:55 pm CDT



Zone #1 - 06-29-26 12:57 pm CDT



Zone #2 - 06-29-26 1:06 pm CDT



Zone #4 - 06-29-26 1:33 pm CDT



Zone #5 - 06-29-26 1:42 pm CDT



Zone #10 - 06-29-26 2:09 pm CDT



Zone #10 - 06-29-26 2:09 pm CDT



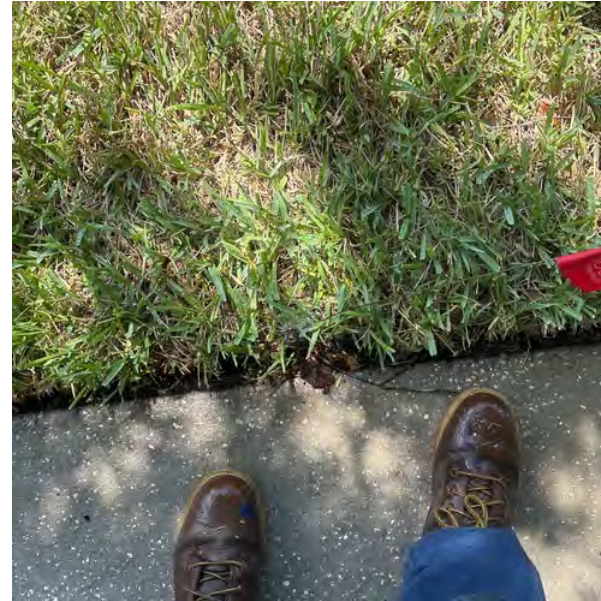
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Zone #10 - 06-29-26 2:11 pm CDT



Zone #10 - 06-29-26 2:12 pm CDT







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June Inspection 2026

Date: Jun 29, 2026 10:09 am

Inspector: Domnic DiMatteo

Site	
Name	The Verandahs CDD
Address	12375 Chenwood Avenue
City	Hudson
ST	Florida
Zip	34669

Controller	
Name	Controller 2 South Bridge
Location	12418 South Bridge Terrace
Model	
Modules	1
SLW	SLW1
Controller ID	147562

Water Days as of Jun 29, 2026	
Program A	Mon , Wed , Fri
Program B	Tue , Thur , Sat
Program C	
Program D	

	Location	Valve Status	Clogged Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
1	R- By road	Pass			2						
2	R- By woods	Pass									
3		Pass									

Zone #1 - 06-29-26 12:02 pm CDT



Zone #1 - 06-29-26 12:07 pm CDT





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June Inspection 2026

Date: Jun 29, 2026 7:33 am

Inspector: Domnic DiMatteo

Site	
Name	The Verandahs CDD
Address	12375 Chenwood Avenue
City	Hudson
ST	Florida
Zip	34669

Controller	
Name	Clubhouse
Location	
Model	
Modules	11
Controller ID	147560

Water Days as of Jun 29, 2026	
Program A	Mon , Wed , Fri
Program B	Tue , Thur , Sat
Program C	
Program D	

	Location	Valve Status	Clogged Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
1	S- North across from clubhouse	Pass									
2	S- Across from clubhouse	Pass									
3	R- Across from clubhouse	Pass									
4	R- South end of field	Pass									
5	R- West side of field	Pass									
6	R- North end of field	Pass									
7	R- Around clubhouse	Pass									
8	R- Around pool	Pass									
9	S- Clubhouse	Pass									
10	R- Island in front of clubhouse	Pass									
11	R- South of controller	Pass									
12	S- By controller	Pass									
13	R- West of controller	Pass			1						

	Location	Valve Status	Clogged Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
14	R- By controller	Pass			2						
15	S- Pond on Saulston Place	Pass									
16	S- Around lift station on White Bluff	Pass									
17	S- West side of White Bluff	Pass									
18	S- East side of White Bluff	Pass	6		1						
19	S- Northeast side of White Bluff	Pass	5								
20	MP- End of White Bluff east	Pass									
21	MP- End of White Bluff west	Pass									
22		Pass									

Zone #13 - 06-29-26 8:05 am CDT



Zone #14 - 06-29-26 8:08 am CDT



Zone #14 - 06-29-26 8:09 am CDT



Zone #18 - 06-29-26 9:10 am CDT



Zone #18 - 06-29-26 9:10 am CDT



Zone #18 - 06-29-26 9:13 am CDT



Zone #18 - 06-29-26 9:15 am CDT



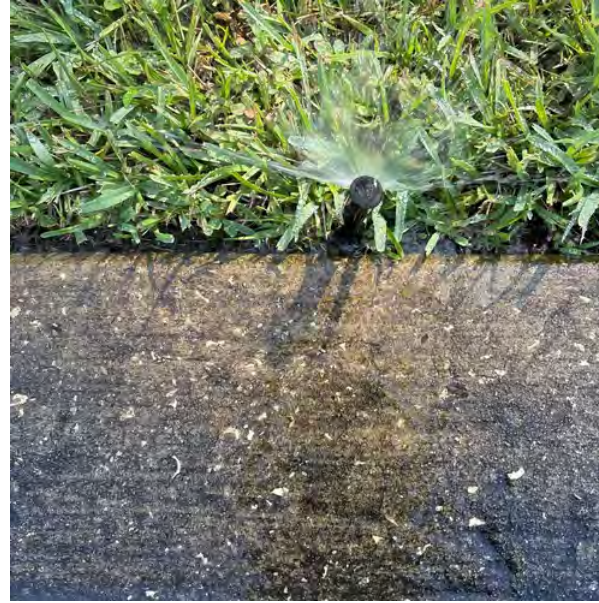
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Zone #18 - 06-29-26 9:26 am CDT



Zone #18 - 06-29-26 9:27 am CDT



Zone #19 - 06-29-26 9:36 am CDT



Zone #19 - 06-29-26 9:37 am CDT



Zone #19 - 06-29-26 9:37 am CDT



Zone #19 - 06-29-26 9:37 am CDT



Zone #19 - 06-29-26 9:37 am CDT





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June Inspection 2026

Date: Jun 11, 2026 10:43 am
Inspector: Domnic DiMatteo

Site	
Name	The Verandahs CDD
Address	12375 Chenwood Avenue
City	Hudson
ST	Florida
Zip	34669

Controller	
Name	Clubhouse
Location	
Model	
Modules	11
Controller ID	147560

Water Days as of Jun 11, 2026	
Program A	Mon , Wed , Fri
Program B	Tue , Thur , Sat
Program C	
Program D	

	Location	Valve Status	Clogged Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
1	S- North across from clubhouse	Pass									
2	S- Across from clubhouse	Pass									
3	R- Across from clubhouse	Pass									
4	R- South end of field	Pass									
5	R- West side of field	Pass									
6	R- North end of field	Pass			5						
7	R- Around clubhouse	Pass			1						
8	R- Around pool	Pass			2						
9	S- Clubhouse	Pass	4		1			3			
10	R- Island in front of clubhouse	Pass			1						
11	R- South of controller	Pass			1						
12	S- By controller	Pass									
13	R- West of controller	Pass									

	Location	Valve Status	Clogged Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
14	R- By controller	Pass									
15	S- Pond on Saulston Place	Pass									
16	S- Around lift station on White Bluff	Pass									
17	S- West side of White Bluff	Pass									
18	S- East side of White Bluff	Pass									
19	S- Northeast side of White Bluff	Pass									
20	MP- End of White Bluff east	Pass									
21	MP- End of White Bluff west	Pass									
22		Pass									

Zone #6 - 06-11-26 10:49 am CDT



Zone #6 - 06-11-26 10:50 am CDT



Zone #6 - 06-11-26 10:51 am CDT



Zone #6 - 06-11-26 10:56 am CDT



Zone #6 - 06-11-26 10:57 am CDT



Zone #7 - 06-11-26 12:55 pm CDT



Zone #8 - 06-11-26 12:58 pm CDT



Zone #8 - 06-11-26 1:01 pm CDT



Zone #9 - 06-11-26 1:04 pm CDT



Zone #9 - 06-11-26 3:04 pm CDT



Zone #9 - 06-11-26 3:04 pm CDT



Zone #9 - 06-11-26 3:05 pm CDT



Zone #10 - 06-11-26 1:14 pm CDT



Zone #11 - 06-11-26 1:16 pm CDT



Tab 4

Monthly Conservation Maintenance Report

The Verandahs Community Development District

c/o Rizzetta & Company

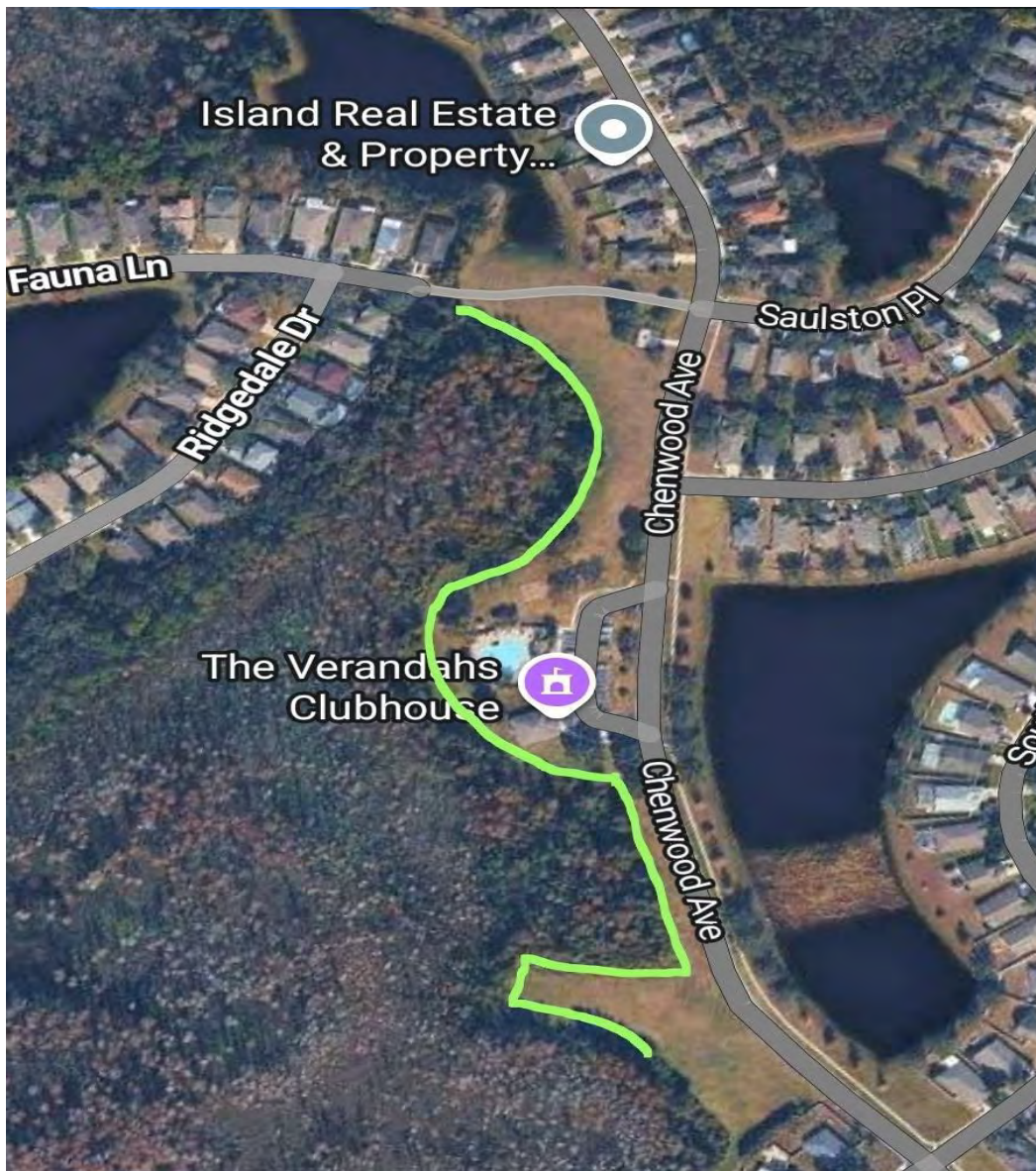
Reporting Period: July 2026

Prepared by High Trim LLC

Executive Summary

High Trim LLC completed the scheduled monthly conservation maintenance within the designated July service area in accordance with the maintenance agreement.

July Service Area Map



Location 1

Before



After



Location 2

Before



After



Location 3

Before



After



Location 4

Before



After



Certification of Completion

High Trim LLC certifies that the July 2026 conservation maintenance services documented in this report were completed in accordance with the scope of work.

Tab 5

Operations Report – July 2026

12375 Chenwood Avenue Hudson, Florida 34669
(727) 933-5050 ~ verandahclubhouse@outlook.com

Clubhouse Operations/Maintenance Updates

- Ongoing Disinfectant cleaning of Gym

Vendor Services Performed and/or Site Visits

- Cleaning Service every Monday

Facility Usage:

- 7/2/2026: Men's Bible Study
- 7/5/2026: Be The Light Bible study
- 7/7/2026: Verandah's Board Meeting
- 7/8/2026: Townhouse HOA Meeting
- 7/9/2026: Men's Bible Study
- 7/12/2026: Be The Light Bible Study
- 7/16/2026: Men's Bible Study
- 6/20/2026: CCR Meeting
- 7/19/2026: Be The Light Bible Study
- 7/20/2026: CCR Meeting
- 7/21/2026: ACC Meeting
- 7/23/2026: Men's Bible Study
- 7/25/2026: G. Guida Baby Shower
- 7/26/2026: Be The Light Bible Study
- 7/28/2026: Men's Bible Study



Rizzetta & Company

- **Resident Payment Log:**

- Clubhouse Key Card: D & L Worrell

- **Debit Card Reimbursement**

- Amazon: \$14.99 Monthly Subscription
- Amazon: \$277.75
- Total: \$292.74

- **Suggestions/ Concerns:**

- Nothing at this time



Rizzetta & Company

Tab 6



Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:**
September 1st,
2026 @ 6:30
PM

**District
Manager's
Report**

August 4

2026

T
H
E

V
E
R
A
N
D
A
H
S

C
D
D

FINANCIAL SUMMARY

6/30/2026

General Fund Cash & Investment Balance:	\$613,527
Reserve Fund Cash & Investment Balance:	\$317,605
Debt Service Fund Investment Balance:	<u>\$155,452</u>
Total Cash and Investment Balances:	\$1,086,584

General Fund Expense Variance: \$3501 Under Budget

Tab 7



Rizzetta & Company

The Verandahs Community Development District

verandahscdd.org

**Proposed Final Budget
for
Fiscal Year 2026/2027**

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Proposed Budget The Verandahs Community Development District General Fund Fiscal Year 2026/2027								Comments
Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	
1								
2	ASSESSMENT REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ 563,756	\$ 563,756	\$ 558,933	\$ 4,823	\$ 624,215	\$ 65,282	
6								
7	Assessment Revenue Subtotal	\$ 563,756	\$ 563,756	\$ 558,933	\$ 4,823	\$ 624,215	\$ 65,282	
8								
9	OTHER REVENUES							
10								
11	Interest Earnings							
12	Interest Earnings	\$ 7,223	\$ 9,631	\$ -	\$ 9,631	\$ -	\$ -	
13	Other Miscellaneous Revenues							
14	Miscellaneous Revenues	\$ 1,816	\$ 2,421	\$ -	\$ 2,421	\$ -	\$ -	Same / plus \$25K Reserves = \$536,345
15								
16	Other Revenue Subtotal	\$ 9,039	\$ 12,052	\$ -	\$ 12,052	\$ -	\$ -	
17								Same / in \$25K Reserves = \$536,345
18	TOTAL REVENUES	\$ 572,795	\$ 575,808	\$ 558,933	\$ 16,875	\$ 624,215	\$ 65,282	
19								
20	EXPENDITURES - ADMINISTRATIVE							5 Supervisors for 12 meetings + 2 ethics training workshops
21								
22	Legislative							
23	Supervisor Fees	\$ 10,600	\$ 14,133	\$ 12,000	\$ (2,133)	\$ 14,000	\$ 2,000	Same -Contract
24	Financial & Administrative							
25	Accounting Services	\$ 13,489	\$ 17,985	\$ 17,986	\$ 1	\$ 17,986	\$ -	
26	Administrative Services	\$ 3,008	\$ 4,011	\$ 4,010	\$ (1)	\$ 4,010	\$ -	Same -Contract
27	Assessment Roll	\$ 5,570	\$ 5,570	\$ 5,570	\$ -	\$ 5,570	\$ -	
28	Auditing Services	\$ 3,605	\$ 3,605	\$ 3,390	\$ (215)	\$ 3,390	\$ -	
29	Bank Fees	\$ 143	\$ 191	\$ 150	\$ (41)	\$ 150	\$ -	

Proposed Budget The Verandahs Community Development District General Fund Fiscal Year 2026/2027								Comments	
Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026		
59	Stormwater System Maintenance	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	Structure Maintenance Items DE	
60	Other Physical Environment								
61	Entry & Walls Maintenance	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -		
62	Fire Ant Treatment	\$ -	\$ -	\$ 3,450	\$ 3,450	\$ 3,200	\$ (250)	Contracted Rate	
63	General Liability Insurance	\$ 4,845	\$ 4,845	\$ 5,142	\$ 297	\$ 5,330	\$ 188	Based on EGIS estimate	
64	Holiday Decorations	\$ 1,394	\$ 1,859	\$ 1,800	\$ (59)	\$ 1,800	\$ -	Increase CDD funds for holiday decorations	
65	Irrigation Maintenance & Repairs	\$ 22,477	\$ 29,969	\$ 19,000	\$ (10,969)	\$ 37,800	\$ 18,800	\$7800 for irrigation + \$30,000 projects over and above	
66	Landscape - Annuals	\$ 6,050	\$ 8,067	\$ 5,000	\$ (3,067)	\$ 4,608	\$ (392)	Contracted Rate: \$1152/per rotation	
67	Landscape - Fertilization & Pest	\$ 15,638	\$ 20,851	\$ 20,850	\$ (1)	\$ 21,892	\$ 1,042	Contracted Rate: \$15,592 for Fertilization + \$6300 for Pest Control = \$21,892	
68	Landscape - Mulch	\$ 14,300	\$ 19,067	\$ 10,000	\$ (9,067)	\$ 15,000	\$ 5,000	Based on FY 25/26 costs	
69	Landscape Inspection Services	\$ 9,225	\$ 12,300	\$ 12,300	\$ -	\$ 13,500	\$ 1,200	Increase in costs for FY 26/27	
70	Landscape Maintenance	\$ 71,662	\$ 95,549	\$ 95,550	\$ 1	\$ 108,518	\$ 12,968	Contracted Rate: \$100,328 for landscaping + \$8190 for irrigation = \$108,518	
71	Landscape Replacement Plants, Shrubs, Trees	\$ 28,885	\$ 38,513	\$ 30,000	\$ (8,513)	\$ 40,000	\$ 10,000	Based on cost for FY 25/26	
72	Property Insurance	\$ 5,039	\$ 5,039	\$ 6,582	\$ 1,543	\$ 4,787	\$ (1,795)	Based on EGIS estimate	
73	Rust Prevention	\$ 5,000	\$ 6,667	\$ 15,000	\$ 8,333	\$ 15,000	\$ -	Per contract Suncoast Rust Control- \$1250 Month/\$15K annual	
74	Tree Trimming Services	\$ 23,880	\$ 31,840	\$ 28,440	\$ (3,400)	\$ 31,000	\$ 2,560	Hi-Trim Contracted Rate + Maintaining Greengate @ \$170/mo.	
75	Turf / Shrubs / Trees Treatment	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ -		
76	Parks & Recreation								
77	Clubhouse - Facility Janitorial Service	\$ 3,450	\$ 4,600	\$ 4,900	\$ 300	\$ 4,900	\$ -	Suncoast Sparking Revised Contract \$375 month + 1 off extra cleanings (BOS approved 4 total= \$400)	
78	Computer Support, Maintenance & Repair	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ -		
79	Contract Employee Salaries	\$ 28,878	\$ 38,504	\$ 39,743	\$ 1,239	\$ 43,410	\$ 3,667	Increase in costs for FY 26/27	
80	Facility A/C & Heating Maintenance & Repair	\$ 149	\$ 199	\$ 500	\$ 301	\$ 500	\$ -		
81	Facility Supplies	\$ 2,645	\$ 3,527	\$ 5,000	\$ 1,473	\$ 5,000	\$ -	Same	
82	Fitness Equipment Maintenance & Repairs	\$ 1,234	\$ 1,645	\$ 2,500	\$ 855	\$ 2,500	\$ -		
83	Fitness Equipment Service Contract	\$ -	\$ -	\$ 4,200	\$ 4,200	\$ -	\$ (4,200)	Lease term satisfied	
84	Maintenance & Repair	\$ 3,420	\$ 4,560	\$ 6,000	\$ 1,440	\$ 6,000	\$ -	Same	
85	Management Contract	\$ 9,188	\$ 12,251	\$ 12,250	\$ (1)	\$ 13,250	\$ 1,000	Increase in costs for FY 26/27	
86	Office Supplies	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	Same	
87	Pest Control	\$ 450	\$ 600	\$ 1,400	\$ 800	\$ 1,400	\$ -	Average annual cost Nvirotect/Antipest	

Proposed Budget
The Verandahs Community Development District
General Fund
Fiscal Year 2026/2027

Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
88	Security System Monitoring & Maintenance	\$ 4,898	\$ 6,531	\$ 1,200	\$ (5,331)	\$ 8,000	\$ 6,800
89	Special Events		\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
90	Telephone, Internet, Cable	\$ 2,191	\$ 2,921	\$ 4,641	\$ 1,720	\$ 4,641	\$ -
91	Contingency						
92	Capital Outlay	\$ -	\$ -	\$ 1,246	\$ 1,246	\$ -	\$ (1,246)
93	Miscellaneous Contingency	\$ 4,968	\$ 6,624	\$ 10,046	\$ 3,422	\$ 10,000	\$ (46)
94							
95	Field Operations Subtotal	\$ 332,829	\$ 436,386	\$ 446,691	\$ 10,305	\$ 507,380	\$ 60,689
96							
97	TOTAL EXPENDITURES	\$ 414,780	\$ 540,035	\$ 558,933	\$ 18,898	\$ 624,215	\$ 65,282
98							
99	EXCESS OF REVENUES OVER EXPENDITURES	\$ 158,015	\$ 35,773	\$ -	\$ 35,773	\$ -	\$ -
100							

Comments

Based on costs for FY 25/26

No capital outlay projects anticipated

Same

Proposed Budget

The Verandahs Community Development District

Reserve Fund

Fiscal Year 2026/2027

Comments

1							
2	ASSESSMENT REVENUES						
3							
4	Special Assessments						
5	Tax Roll*	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -
6							
7	Assessment Revenue Subtotal	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -
8							
9	OTHER REVENUES						
10							
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Interest Earnings	\$ 7,774	\$ 10,365	\$ -	\$ 10,365	\$ -	\$ -
13							
14	Other Revenue Subtotal	\$ 7,774	\$ 10,365	\$ -	\$ 10,365	\$ -	\$ -
15							
16	TOTAL REVENUES	\$ 32,774	\$ 35,365	\$ 25,000	\$ 10,365	\$ 25,000	\$ -
17							
18	EXPENDITURES						
19							
20	Contingency						
21	Capital Reserves	\$ 6,650	\$ 8,867	\$ 25,000	\$ 16,133	\$ 25,000	\$ -
22							
23	TOTAL EXPENDITURES	\$ 6,650	\$ 8,867	\$ 25,000	\$ 16,133	\$ 25,000	\$ -
24							
25	EXCESS OF REVENUES OVER EXPENDITURES	\$ 26,124	\$ 26,498	\$ -	\$ 26,498	\$ -	\$ -
26							

The Verandahs Community Development District		
Debt Service		
Fiscal Year 2026/2027		
Chart of Accounts Classification	Series 2016	Budget for 2026/2027
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$310,438.86	\$310,438.86
TOTAL REVENUES	\$310,438.86	\$310,438.86
EXPENDITURES		
Administrative		
Debt Service Obligation	\$310,438.86	\$310,438.86
Administrative Subtotal	\$310,438.86	\$310,438.86
TOTAL EXPENDITURES	\$310,438.86	\$310,438.86
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

6.0%

GROSS ASSESSMENTS	\$329,973.28
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Notes:

Tax Roll Collection Costs (2%) and EPD (4%) for Pasco County together are a total 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less any Prepaid Assessments Received.

THE VERANDAHS COMMUNITY DEVELOPMENT DISTRICT					
FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE					
2026/2027 O&M Budget:		\$649,215.00	2025/2026 O&M Budget:		\$583,933.00
Pasco County Collection Costs:	2%	\$13,813.09	2026/2027 O&M Budget:		\$649,215.00
Early Payment Discounts:	4%	\$27,626.17			
2026/2027 Total:		<u>\$690,654.26</u>	Total Difference:		<u>\$65,282.00</u>

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	\$	%
Single Family	Series 2016 Debt Service	\$593.10	\$593.10	\$0.00	0.00%
	Operations/Maintenance	\$1,123.34	\$1,248.92	\$125.58	11.18%
	Total	\$1,716.44	\$1,842.02	\$125.58	7.32%
Single Family (Prepaid)	Series 2016 Debt Service	\$48.39	\$48.39	\$0.00	0.00%
	Operations/Maintenance	\$1,123.34	\$1,248.92	\$125.58	11.18%
	Total	\$1,171.73	\$1,297.31	\$125.58	10.72%
Townhome	Series 2016 Debt Service	\$320.74	\$320.74	\$0.00	0.00%
	Operations/Maintenance	\$561.67	\$624.46	\$62.79	11.18%
	Total	\$882.41	\$945.20	\$62.79	7.12%
Townhome (Prepaid)	Series 2016 Debt Service	\$48.39	\$48.39	\$0.00	0.00%
	Operations/Maintenance	\$561.67	\$624.46	\$62.79	11.18%
	Total	\$610.06	\$672.85	\$62.79	10.29%

THE VERANDAHS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$649,215.00
COLLECTION COSTS @	2.0%	\$13,813.09
EARLY PAYMENT DISCOUNTS @	4.0%	\$27,626.17
TOTAL O&M ASSESSMENT		\$690,654.26

UNITS ASSESSED		
LOT SIZE	O&M	SERIES 2016 DEBT SERVICE ⁽¹⁾
Single Family	494	494
Single Family (prepaid)	1	1
Town Home	115	115
Town Home (prepaid)	1	1
Total Community	611	611

ALLOCATION OF O&M ASSESSMENT			
EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET
1.00	494.00	89.33%	\$616,967.82
1.00	1.00	0.18%	\$1,248.92
0.50	57.50	10.40%	\$71,813.06
0.50	0.50	0.09%	\$624.46
	553.00	100.00%	\$690,654.26

PER LOT ANNUAL ASSESSMENT		
O&M	SERIES 2016 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾
\$1,248.92	\$593.10	\$1,842.02
\$1,248.92	\$48.39	\$1,297.31
\$624.46	\$320.74	\$945.20
\$624.46	\$48.39	\$672.85

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%): (\$41,439.26)

Net Revenue to be Collected:	\$649,215.00
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⁽¹⁾ Reflects the number of total lots with Series 2016 debt outstanding.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2016 bond issue. Annual assessment includes principal, interest, Pasco County collection costs and early payment discounts.

⁽³⁾ Annual assessment that will appear on November 2026 Pasco County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

Miscellaneous Revenues: The District may receive monies event rentals for such things as weddings, birthday parties, etc. for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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



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Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

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

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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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



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Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

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

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

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

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

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

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

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

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

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

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

Irrigation Maintenance & Repairs: The District will incur expenditures related to the maintenance and repairs of the irrigation systems.

Tree Trimming Services: The District will incur expenditures to maintain trees within the District's boundaries as the District determines necessary.

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

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

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



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

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

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

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

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

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

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

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

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

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



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RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES:

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



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DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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



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Tab 8

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VERANDAHS COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2025-2026 and/or revised projections for fiscal year 2026-2027.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for The

Verandahs Community Development District for the Fiscal Year Beginning October 1, 2026, and Ending September 30, 2027.”

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

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2026, and ending September 30, 2027, the sum of \$_____, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	\$_____
Total Reserve Fund [if Applicable]	\$_____
Total Debt Service Funds	\$_____
Total All Funds*	\$_____

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

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

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

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

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

Passed and Adopted on August 4, 2026.

Attested By:

**The Verandahs
Community Development District**

Name: _____
Title: ☐ Secretary/☐ Assistant Secretary

Name: Stanley Haupt
Title: Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Adopted Budget

Tab 9

RESOLUTION 2026-05

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

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

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

WHEREAS, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for fiscal year 2026-2027 attached hereto as **Exhibit A (“FY 2026-2027 Budget”)** and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2026-2027 Budget;

WHEREAS, the provision of the activities described in the FY 2026-2027 Budget is a benefit to lands within the District;

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

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

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

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

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel’s portion of the FY 2026-2027 Budget (“**O&M Assessments**”);

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments (“**Debt Assessments**”) in the amounts shown in the FY 2026-2027 Budget;

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2026-2027 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2026-2027 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2026-2027 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

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

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

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

by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

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

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

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

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

Passed and Adopted on August 4, 2026.

Attested By:

**The Verandahs
Community Development District**

Name: _____
Title: ☐ Secretary/☐ Assistant Secretary

Name: Stanley Haupt
Title: Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Budget

Tab 10

RESOLUTION 2026-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF VERANDAHS
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME
AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF
SUPERVISORS OF THE DISTRICT FOR THE FISCAL YEAR 2026-2027,
AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, The Verandahs 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 Pasco County, Florida; and

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

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

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE VERANDAHS COMMUNITY DEVELOPMENT DISTRICT:**

Section 1. Regular meetings of the Board of Supervisors of the District for the Fiscal Year 2026-2027 shall be held as provided on the schedule attached as Exhibit "A".

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Pasco County, a schedule of the District's regular meetings.

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

PASSED AND ADOPTED this 4th day of August, 2026.

ATTEST:

**THE VERANDAHS COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary

Chair / Vice Chair

EXHIBIT "A"

**BOARD OF SUPERVISORS MEETING DATES
THE VERANDAHS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027**

October 6, 2026
November 3, 2026
December 1, 2026
January 5, 2027
February 2, 2027
March 2, 2027
April 6, 2027
May 4, 2027
June 1, 2027
July 6, 2027
August 3, 2027
September 7, 2027

The meetings will convene at 6:30 p.m. at The Verandahs Amenity Center, located at 12375 Chenwood Avenue, Hudson, Florida 34669.

Tab 11

**The Verandahs Community Development District
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026**

1. Financial Transparency

Goal 1.1: Budget Consciousness

Objective: Strive to stay within budget and provide justification for exceeding total budget expenditures.

Measurement: Financial Statements provided to the Board on a monthly basis, which allows for tracking throughout the year as to whether the District is staying on course and operating within the pre-determined operating budget for the fiscal year.

Standard: Ending the fiscal year under budget and with enough cash in hand to cover 2-3 months worth of expenses until the tax rolls come in for the new fiscal year.

Achieved: Yes ☐ No ☐

2. Board Meeting Goals and Objectives

Goal 2.1: Audience Comments

Objective: Audience Comments. Adhere to this requirement to foster informed decision making.

Measurement: Begin every Board meeting by acknowledging members of the audience and extend invitation to each of them to address their concerns regarding the meeting agenda to the Board Members.

Standard: Hold each audience member addressing the Board of Supervisors to a total of three minutes, while also reminding Board members that should they choose to engage in a two-way discussion with any given audience member that the three-minute clock starts over from zero each time they respond to the audience member's comment(s).

Achieved: Yes ☐ No ☐

3. Administrative Goals and Objectives

Goal 3.1: Website Maintenance

Objective: Ensure that the district's website is up to date and in compliance with Florida Statute 189.069

Measurement: District Management updates the website as needed when new Board members are elected or appointed, the Board provides direction to post announcements affecting residents of the community, or other updates to the website as required.

Standard: Quarterly website compliance updates are conducted by a third party and results shared with the Board at the next scheduled meeting. Additionally, CDD websites contains 100% of the following information: Most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: Stanley Haupt

The Verandahs Community Development District

District Manager: _____

Date: _____

Print Name: Sean Craft

The Verandahs Community Development District

Tab 12

**The Verandahs Community Development
District**

ANNUAL FINANCIAL REPORT

September 30, 2025

The Verandahs Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
The Verandahs Community Development District
Pasco County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of The Verandahs Community Development District (the "District"), as of and for the year ended September 30, 2025, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 (*Government Auditing Standards*). 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 opinion.

Responsibilities of Management for the Financial Statements

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



To the Board of Supervisors
The Verandahs Community Development District

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 one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements.



To the Board of Supervisors
The Verandahs Community Development District

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 GAAS, 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 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

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with Florida Statutes 218.39(3)(c) but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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 a report dated March 11, 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 and contracts and grant agreements and other matters.

The purpose of that report is 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.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

March 11, 2026

The Verandahs Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025

Management's discussion and analysis of The Verandahs Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories: 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, culture/recreation and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

The Verandahs Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as capital improvement bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2025.

- ◆ The District's total assets and deferred outflows of resources exceeded total liabilities by \$2,488,774 (net position). Net investment in capital assets for the District was \$1,727,890. Restricted net position was \$58,579 and unrestricted net position was \$702,305.
- ◆ Revenues from governmental activities totaled \$925,128 and expenses from governmental activities totaled \$655,446.

**The Verandahs Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2025	2024
Current assets	\$ 714,118	\$ 623,390
Restricted assets	176,527	164,066
Capital assets	4,439,061	4,483,800
Total Assets	<u>5,329,706</u>	<u>5,271,256</u>
Deferred outflows of resources	<u>6,641</u>	<u>7,269</u>
Current liabilities	262,573	264,433
Non-current liabilities	2,585,000	2,795,000
Total Liabilities	<u>2,847,573</u>	<u>3,059,433</u>
Net Position		
Net investment in capital assets	1,727,890	1,568,257
Restricted	58,579	43,128
Unrestricted	702,305	607,707
Total Net Position	<u>\$ 2,488,774</u>	<u>\$ 2,219,092</u>

The increase in current assets and restricted assets is related to revenues exceeding expenditures at the fund level in the current year.

The decrease in capital assets is related to depreciation in the current year.

The decrease in non-current liabilities is related to the principal payments made in the current year.

**The Verandahs Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities	
	2025	2024
Program Revenues		
Charges for services	\$ 901,900	\$ 852,847
General Revenues		
Miscellaneous revenues	1,720	112
Investment income	21,508	17,734
Total Revenues	<u>925,128</u>	<u>870,693</u>
Expenses		
General government	113,755	95,412
Physical environment	374,206	351,514
Culture/recreation	64,847	63,157
Interest and other charges	<u>102,638</u>	<u>109,860</u>
Total Expenses	<u>655,446</u>	<u>619,943</u>
Change in Net Position	269,682	250,750
Net Position - Beginning of Year	<u>2,219,092</u>	<u>1,968,342</u>
Net Position - End of Year	<u>\$ 2,488,774</u>	<u>\$ 2,219,092</u>

The increase in charges for services is related to the increase in special assessments.

The increase in physical environment is related to the increase in landscape maintenance and replacement expenses in the current year.

**The Verandahs Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's governmental activities capital assets as of September 30, 2025 and 2024:

Description	Governmental Activities	
	2025	2024
Land	\$ 3,576,042	\$ 3,576,042
Infrastructure	982,564	982,564
Buildings	398,851	398,851
Equipment	32,000	32,000
Less: accumulated depreciation	(550,396)	(505,657)
Governmental Activities Capital Assets	<u>\$ 4,439,061</u>	<u>\$ 4,483,800</u>

During the year, depreciation was \$44,739.

General Fund Budgetary Highlights

The budgeted expenditures exceeded actual expenditures in the current year because capital outlay and reserve expenditures were less than anticipated.

The September 30, 2025 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- ◆ In August 2016, The District issued \$4,430,000 Series 2016 Capital Improvement Revenue Refunding Bonds. The bonds were issued to refund the District's outstanding Capital Improvements Revenue Bonds, Series 2006A and to finance the acquisition and construction of certain improvements for the benefit of the District. The balance outstanding on the Series 2016 Bonds at September 30, 2025 was \$2,795,000.

**The Verandahs Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

The Verandahs Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2026.

Request for Information

The financial report is designed to provide a general overview of The Verandahs Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the The Verandahs Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

The Verandahs Community Development District
STATEMENT OF NET POSITION
September 30, 2025

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 683,744
Prepaid expenses	13,239
Deposits	17,135
Total Current Assets	<u>714,118</u>
Non-current Assets	
Restricted Assets	
Investments	176,527
Capital Assets, Not Being Depreciated	
Land	3,576,042
Capital Assets, Being Depreciated	
Buildings	398,851
Infrastructure	982,564
Equipment	32,000
Less: accumulated depreciation	(550,396)
Total Non-current Assets	<u>4,615,588</u>
Total Assets	<u>5,329,706</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	<u>6,641</u>
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	11,033
Due to others	30
Deposits	750
Bonds payable	210,000
Accrued interest	40,760
Total Current Liabilities	<u>262,573</u>
Non-current Liabilities	
Bonds payable	<u>2,585,000</u>
Total Liabilities	<u>2,847,573</u>
 NET POSITION	
Net investment in capital assets	1,727,890
Restricted for debt service	58,579
Unrestricted	702,305
Total Net Position	<u>\$ 2,488,774</u>

See accompanying notes to financial statements.

The Verandahs Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (113,755)	\$ 131,842	\$ 18,087
Physical environment	(374,206)	381,850	7,644
Culture/recreation	(64,847)	75,157	10,310
Interest and other charges	(102,638)	313,051	210,413
Total Governmental Activities	<u>\$ (655,446)</u>	<u>\$ 901,900</u>	<u>246,454</u>
General Revenues			
			1,720
			21,508
			<u>23,228</u>
			Changes in Net Position 269,682
			Net Position - Beginning of Year <u>2,219,092</u>
			Net Position - End of Year <u>\$ 2,488,774</u>

See accompanying notes to financial statements.

The Verandahs Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2025

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash	\$ 683,744	\$ -	\$ 683,744
Prepaid expenses	13,239	-	13,239
Deposits	17,135	-	17,135
Restricted assets			
Investments	-	176,527	176,527
Total Assets	<u>\$ 714,118</u>	<u>\$ 176,527</u>	<u>\$ 890,645</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	\$ 11,033	\$ -	\$ 11,033
Due to others	30	-	30
Deposits payable	750	-	750
Total Liabilities	<u>11,813</u>	<u>-</u>	<u>11,813</u>
FUND BALANCES			
Nonspendable			
Prepaid expenses	13,239	-	13,239
Deposits	17,135	-	17,135
Restricted			
Debt service	-	176,527	176,527
Unassigned	671,931	-	671,931
Total Fund Balances	<u>702,305</u>	<u>176,527</u>	<u>878,832</u>
Total Liabilities and Fund Balances	<u>\$ 714,118</u>	<u>\$ 176,527</u>	<u>\$ 890,645</u>

See accompanying notes to financial statements.

The Verandahs Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances	\$ 878,832
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land, \$3,576,042, infrastructure, \$982,564, buildings, \$398,851, and equipment, \$32,000, net of accumulated depreciation, \$(550,396), used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	4,439,061
The deferred amount on refunding is recorded as other debt service costs at the fund level, however, at the government-wide level it is recognized as a deferred outflow of resources and amortized over the life of the bonds.	6,641
Long-term liabilities, bonds payable, are not due and payable in the current period, and therefore, are not reported at the fund level.	(2,795,000)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(40,760)</u>
Net Position of Governmental Activities	<u><u>\$ 2,488,774</u></u>

See accompanying notes to financial statements.

The Verandahs Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 588,849	\$ 313,051	\$ 901,900
Miscellaneous revenues	1,720	-	1,720
Investment income	12,098	9,410	21,508
Total Revenues	<u>602,667</u>	<u>322,461</u>	<u>925,128</u>
Expenditures			
Current			
General government	113,755	-	113,755
Physical environment	329,467	-	329,467
Culture/recreation	64,847	-	64,847
Debt service			
Principal	-	205,000	205,000
Interest	-	105,000	105,000
Total Expenditures	<u>508,069</u>	<u>310,000</u>	<u>818,069</u>
Net Change in Fund Balances	94,598	12,461	107,059
Fund Balances - Beginning of Year	<u>607,707</u>	<u>164,066</u>	<u>771,773</u>
Fund Balances - End of Year	<u><u>\$ 702,305</u></u>	<u><u>\$ 176,527</u></u>	<u><u>\$ 878,832</u></u>

See accompanying notes to financial statements.

The Verandahs Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$	107,059
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.		(44,739)
--	--	----------

Repayments of long-term debt are expenditures at the fund level, but the repayment reduces long-term liabilities at the government-wide level.		205,000
--	--	---------

Deferred amount on refunding is amortized over the life of the bonds as interest. This is the current period amortization.		(628)
--	--	-------

At the government-wide level, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest in the current period.		2,990
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Change in Net Position of Governmental Activities	\$	269,682
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See accompanying notes to financial statements.

The Verandahs Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 583,933	\$ 583,933	\$ 588,849	\$ 4,916
Miscellaneous revenues	-	-	1,720	1,720
Investment income	-	-	12,098	12,098
Total Revenues	<u>583,933</u>	<u>583,933</u>	<u>602,667</u>	<u>18,734</u>
Expenditures				
Current				
General government	109,620	109,620	113,755	(4,135)
Physical environment	379,450	379,450	329,467	49,983
Culture/recreation	78,063	78,063	64,847	13,216
Capital outlay	16,800	16,800	-	16,800
Total Expenditures	<u>583,933</u>	<u>583,933</u>	<u>508,069</u>	<u>75,864</u>
Net Change in Fund Balances	-	-	94,598	94,598
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>607,707</u>	<u>607,707</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 702,305</u>	<u>\$ 702,305</u>

See accompanying notes to financial statements.

The Verandahs Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on July 25, 2006, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Ordinance 06-20 of the Pasco County Board of County Commissioners as a Community Development District. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries The Verandahs Community Development District. The District is governed by a five-member Board of Supervisors. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present The Verandahs Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

The Verandahs Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

The Verandahs Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance in accordance with Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

The Verandahs Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Verandahs Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire the capital improvement bonds which were used to finance the construction of District infrastructure improvements.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as capital assets, and non-current governmental liabilities, such as capital improvement bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

The Verandahs Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)

b. Restricted Net Position

Certain net position of the District is classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include land, buildings, infrastructure, and equipment, are reported in the governmental activities' column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure	40 years
Buildings	20 years
Equipment	5 years

d. Use of Estimates

The preparation of the 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 financial statement date and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

The Verandahs Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity
(Continued)**

e. Deferred Outflows of Resources

Deferred outflows of resources is the consumption of net position by the government that is applicable to a future reported period. Deferred amount on refunding is amortized and recognized as a component of interest expense over the life of the bond.

f. Budgets

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

NOTE B – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2025, the District's bank balance was \$689,167 and the carrying value was \$683,744. Exposure to custodial credit risk was as follows; the District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

The Verandahs Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Investments

As of September 30, 2025, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
First American Government Obligations Fund	45 days*	\$ 176,527

* Maturity is a weighted average maturity

The District categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtained quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2025, the District's investments in First American Government Obligations Fund was rated AAAM by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in First American Government Obligations Fund represent 100% of District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2025 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

The Verandahs Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE C – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefited property within the District. Operating and Maintenance Assessments are based upon the adopted budget and levied annually at a public hearing by the District. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments are collected via the sale of tax certificates on, or prior to, June 1; therefore, there were no material amounts receivable at fiscal year-end. Assessment levied for the 2024-2025 fiscal year were levied in August 2024.

NOTE D – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025 was as follows:

	Balance October 1, 2024	Additions	Disposals	Balance September 30, 2025
<u>Governmental activities:</u>				
Capital assets, not being depreciated				
Land	\$ 3,576,042	\$ -	\$ -	\$ 3,576,042
Capital assets, being depreciated:				
Infrastructure	982,564	-	-	982,564
Buildings	398,851	-	-	398,851
Equipment	32,000	-	-	32,000
Less: accumulated depreciation	(505,657)	(44,739)	-	(550,396)
Total Capital Assets Being Depreciated, Net	907,758	(44,739)	-	863,019
 Governmental Activities Capital Assets	 \$ 4,483,800	 \$ (44,739)	 \$ -	 \$ 4,439,061

Current year depreciation was charged to physical environment, \$44,739.

The Verandahs Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE E – LONG-TERM DEBT

Governmental Activities

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2025:

Long-term debt at October 1, 2024	\$ 3,000,000
Principal payments	<u>(205,000)</u>
Long-term debt at September 30, 2025	<u>\$ 2,795,000</u>

In August 2016, the District issued \$4,430,000 Series 2016 Capital Improvement Revenue Refunding Bonds due in annual principal installments beginning May 2017, maturing May 2036. Interest is due semi-annually on May 1 and November 1, beginning November 1, 2016, at a fixed interest rate of 3.5%.

\$ 2,795,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	\$ 210,000	\$ 97,825	\$ 307,825
2027	220,000	90,475	310,475
2028	230,000	82,775	312,775
2029	235,000	74,725	309,725
2030	245,000	66,500	311,500
2031-2035	1,355,000	197,925	1,552,925
2036	300,000	10,500	310,500
Totals	<u>\$ 2,795,000</u>	<u>\$ 620,725</u>	<u>\$ 3,415,725</u>

Summary of Significant Bond Resolution Terms and Covenants

The District levies special assessments pursuant to Section 190.022, Florida Statutes and the assessment rolls are approved by resolutions of the District Board. The collections are to be strictly accounted for and applied to the debt service of the bond series for which they were levied. The District covenants to levy special assessments in annual amounts adequate to provide for payment of principal and interest on the bonds. Payment of principal and interest is dependent on the money available in the debt service fund and the District's ability to collect special assessments levied.

The Series 2016 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at a redemption price equal to the principal amount of the Series 2016 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2016 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Verandahs Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE E – LONG-TERM DEBT (CONTINUED)

The Bond Indenture provides for a Debt Service Reserve Fund, which shall be held by the Trustee separate and apart from all other funds. The following is a schedule of reserve requirements and balances in the reserve accounts at September 30, 2025:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Capital Improvement Revenue Refunding Bonds, Series 2016	\$ 77,188	\$ 77,188

NOTE F – 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 for which the government carries commercial insurance. There were no claims or settled claims from these risks that exceeded commercial coverage in the last three years.



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INDEPENDENT AUDITORS' 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
The Verandahs Community Development District
Pasco County, 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 (*Government Auditing Standards*), the financial statements, as listed in the table of contents, of The Verandahs Community Development District, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated March 11, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered The Verandahs Community Development District's internal control over financial reporting (internal control) as a basis for designing 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 Verandahs Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of The Verandahs Community Development 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 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.



To the Board of Supervisors
The Verandahs Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

March 11, 2026



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
The Verandahs Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the financial statements of The Verandahs Community Development District as of and for the year ended September 30, 2025, and have issued our report thereon dated March 11, 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 Reports and Schedule

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 Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals 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 11, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

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



To the Board of Supervisors
The Verandahs Community Development District

Financial Condition and Management

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

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

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

Specific Information

The information below was provided by management and has not been audited by us; therefore, we do not express an opinion or provide any assurance on the information.

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

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year as: 0
- 2) The total number of independent contractors, defined as individuals or entities that receive 1099s, to whom non-employee compensation was paid in the last month of the District's fiscal year as: 2
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$10,772
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2024, together with the total expenditures for such project as: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The Board did not amend the budget.



To the Board of Supervisors
The Verandahs Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, The Verandahs Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District as:
\$561.67 - \$1,123.34 for the General Fund and \$48.39 - \$593.10 for the Debt Service Fund
- 2) The amount of special assessments collected by or on behalf of the District as:
\$901,889.77
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds are as follows: \$2,795,000 Series 2016 Bonds maturing in 2036

Additional Matters

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

Purpose of this Letter

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, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

March 11, 2026



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH
SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
The Verandahs Community Development District
Pasco County, Florida

We have examined The Verandahs Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2025. Management is responsible for The Verandahs Community Development District's compliance with those requirements. Our responsibility is to express an opinion on The Verandahs Community Development 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 and, accordingly, included examining, on a test basis, evidence about The Verandahs Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on The Verandahs Community Development District's compliance with the specified requirements.

In our opinion, The Verandahs Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2025.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

March 11, 2026

Tab 13

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.

THE VERANDAHS COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of The Verandahs Community Development District was held on **Tuesday, July 7, 2026, at 6:32 p.m.** at the Verandahs Amenity Center, 12375 Chenwood Avenue, Hudson, Florida 34669.

Present and Constituting a Quorum:

Stanley Haupt	Board Supervisor, Chair
Thomas May	Board Supervisor, Vice Chair
Brenton Basinger	Board Supervisor, Assistant Secretary
Sarah Nesheiwat	Board Supervisor, Assistant Secretary
Tracy Mayle	Board Supervisor, Assistant Secretary

Also Present Were:

Sean Craft	District Manager, Rizzetta & Co.
KC Hopkinson	DC, Straley, Robin, Vericker (via call)
Frances Thomson	Clubhouse Manager
Scott Ethier	DE, Dewberry Engineering
Dylan Campbell	LIS, Rizzetta & Co., Inc.
Emalina Robinson	Representative, Solitude Aquatics
Matt Olson	Representative, RedTree Landscape
John Burkett	Representative, RedTree Landscape

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

FIRST ORDER OF BUSINESS Call To Order

Mr. Craft called the meeting to order and conducted the roll call, confirming a quorum for the meeting.

SECOND ORDER OF BUSINESS**Audience Comments**

There were no comments from the audience present.

THIRD ORDER OF BUSINESS**Staff Reports****A. Solitude**

The Board reviewed the aquatic report and requested a proposal from Solitude to clean out the vegetation and sediment in the areas shown as being in need in the District Engineer's recent stormwater inspection report.

B. Landscape Inspection Specialist

Mr. Campbell reviewed the community asset management report with the Board and stated that several areas in the community need either replacing sod or re-seeding. RedTree stated that they would apply malorganite throughout the community where patches are present at no cost to the district to regrow the grass. Mr. Campbell will coordinate with RedTree to determine which areas of the community can be re-seeded, which areas need sod replacement, and RedTree will provide proposals for the Board to consider as part of the fiscal year 2026-2027 budget.

Additionally, the Board approved a proposal to replace the irrigation controller #1 in the amount of \$2,275.00 and tabled a separate proposal to re-dig the back well in the amount of \$18,946.00 directing Mr. Craft to obtain competing proposals.

On a motion by Ms. Nesheiwat, and seconded by Mr. Basinger, with all in favor, the Board of Supervisors approved the proposal in the amount of \$2,275.00 from RedTree to replace irrigation controller #1, for The Verandahs Community Development District.

i. Consideration of Proposal for Replacing Plants damaged in the February Freeze

The Board discontinued discussion of this proposal since RedTree stated this was no longer needed.

C. Red Tree**i. Review of Landscaper Comments**

This was discussed in item B above.

ii. Review of Irrigation Report

The Board reviewed the report.

D. Review of the Hi Trim Report

The Board reviewed the report and reiterated that they wish to receive quality control reports following that month's work on the property.

E. District Counsel

No report.

F. District Engineer

Mr. Either reviewed the annual stormwater inspection report with the Board and stated that several areas were identified where he could not gain access due to residents having installed fencing, hindering his ability to inspect those areas. Mr. Either stated that he would make a second attempt to gain access, inform District Management as to when he plans to be on property so that District Management can then inform the HOA, who will in turn reach out to those residents informing them of the inspection.

Additionally, Mr. Either stated that he would prioritize repairs and provide pricing so that the Board can factor those costs into the fiscal year 2026-2027 budget as well as future years.

G. Clubhouse Manager**i. Review of Clubhouse Manager's Report**

Ms. Thomson reviewed her report with the Board.

H. District Manager

Mr. Craft reviewed the District Manager's report and informed the Board that the next meeting is scheduled for Tuesday, August 4, 2026, at 6:30 pm at The Verandahs Clubhouse, located at 12375 Chenwood Ave, Hudson, FL 34669.

Mr. Craft also reviewed the Website Compliance Audit Report with the Board stating that there were no negative findings.

FOURTH ORDER OF BUSINESS**Ratification of Proposal for Tree Removal at Saulston Place**

On a motion by Mr. Basinger, and seconded by Ms. Nesheiwat, with all in favor, the Board of Supervisors ratified the proposal from RedTree in the amount of \$1,000 for the Tree Removal at Saulston Place, for The Verandahs Community Development District.

FIFTH ORDER OF BUSINESS**Ratification of Proposal for Tree Trimming Around Light Polese**

On a motion by Ms. Nesheiwat, and seconded by Ms. Mayle, with all in favor, the Board of Supervisors ratified the proposal from High Trim in the amount of \$825.00 for trimming the trees around the light poles, for the Verandahs Community Development District.

SIXTH ORDER OF BUSINESS**Ratification of Proposal for Tree Removal behind 13851 Caden Glen Drive**

On a motion by Ms. Nesheiwat, and seconded by Ms. Mayle, with all in favor, the Board of Supervisors ratified the proposal from High Trim in the amount of \$525.00 for the Tree Removal behind 13851 Caden Drive, for The Verandahs Community Development District.

SEVENTH ORDER OF BUSINESS**Consideration of Resolution 2026-03; Redesignating Officers of the District**

On a motion by Ms. Nesheiwat, and seconded by Ms. Mayle, with all in favor, the Board of Supervisors approved Resolution 2026-03; Redesignating Officers of the District changing the Assistant Treasurer to Susan Garcia, for The Verandahs Community Development District.

EIGHTH ORDER OF BUSINESS**Consideration of Minutes of Board of Supervisors' Regular Meeting held on June 2, 2026**

On a motion by Mr. Haupt, and seconded by Ms. Nesheiwat, with all in favor, the Board of Supervisors approved the Minutes of the Board of Supervisors' Regular Meeting held on June 2, 2026, as presented, for The Verandahs Community Development District.

NINTH ORDER OF BUSINESS**Consideration of Operation and Maintenance Expenditures for May 2026**

On a motion by Ms. Nesheiwat and seconded by Mr. Haupt, with all in favor, the Board of Supervisors approved the Operation and Maintenance Expenditures for May 2026, totaling \$46,558.36, as presented, for The Verandahs Community Development District.

TENTH ORDER OF BUSINESS

Supervisor Requests

There were no requests.

EILEVENTH ORDER OF BUSINESS

Adjournment

Mr. Craft stated that if there were no further business to come before the Board of Supervisors, then a motion to adjourn would be in order.

On a motion by Mr. Basinger, and seconded by Mr. Haupt, with all in favor, the Board of Supervisors adjourned the meeting at 7:53 p.m., for The Verandahs Community Development District.

Secretary/Assistant Secretary

Chair/Vice Chair

Tab 14

The Verandahs Community Development District

District Office · Wesley Chapel, Florida · (813) 993-5571

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.verandahscdd.org

Operations and Maintenance Expenditures

June 2026

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2026 through June 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$22,927.44**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

The Verandahs Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Brenton A. Basinger	300448	BB060226-266	Board of Supervisors Meeting 06/02/26	\$ 200.00
Desiree Finn	300444	266-052326	Deposit Reimbursement 05/26	\$ 250.00
Digital South Communications, Inc.	300459	593528300	Phone Services 06/26	\$ 41.67
FitRev, Inc.	300455	38957	Fitness Equipment Maintenance & Repair 06/26	\$ 863.98
Florida Department of Revenue	20260610-1	6180183992632-060926	Sales & Use Tax 05/26	\$ 1.96
Frontier Communications of FL	20260622-1	72785677730731195-052526	Internet Services 06/26	\$ 181.99
High Trim, LLC	300447	7021	Tree Services 05/26	\$ 2,370.00
High Trim, LLC	300446	7066	Tree Services 05/26	\$ 2,370.00
Karol DeLeo	300456	266-KD060626	Deposit Reimbursement 06/26	\$ 250.00
Lindsey Pace	300457	266-LP060726	Deposit Reimbursement 06/26	\$ 250.00
Pasco County Utilities	20260603-1	24474576	Water Services 04/26	\$ 75.80
Pest Sheild of St. Petersburg, Inc.	300458	7794522	Pest Control 06/26	\$ 90.00

The Verandahs Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Rizzetta & Company, Inc.	300445	INV0000109920	Accounting Services 06/26	\$ 5,246.83
Rizzetta & Company, Inc.	300453	INV0000110052	Personnel Reimbursement 06/26	\$ 2,367.52
Rizzetta & Company, Inc.	300454	INV0000110099	Cell Phone 05/26	\$ 50.00
Rizzetta & Company, Inc.	300462	INV0000110132	Personnel Reimbursement 06/26	\$ 1,506.68
Sarah Nesheiwat	300449	SN060226-266	Board of Supervisors Meeting 06/02/26	\$ 200.00
Solitude Lake Management, LLC	300460	PSI275558	Stormwater Maintenance 06/26	\$ 1,380.00
Stanley Haupt	300450	SH060226-266	Board of Supervisors Meeting 06/02/26	\$ 200.00
Suncoast Sparkling Cleaning Service, Inc	300461	509	Janitorial Services 05/26	\$ 375.00
Thomas M. May	300451	TMay060226-266	Board of Supervisors Meeting 06/02/26	\$ 200.00
Tracy E. Mayle	300452	TM060226-266	Board of Supervisors Meeting 06/02/26	\$ 200.00
Valley National Bank	20260626-1	CC053126-266	Credit Card Expenses 05/26	\$ 188.84
Withlacoochee River Electric Cooperative, Inc.	20260605-1	1573431-052026	Electric Services 05/26	\$ 517.90

The Verandahs Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Withlacoochee River Electric Cooperative, Inc.	20260605-1	1573432-052026	Electric Services 05/26	\$ 3,278.94
Withlacoochee River Electric Cooperative, Inc.	20260605-1	1573433-052026	Electric Services 05/26	\$ 42.42
Withlacoochee River Electric Cooperative, Inc.	20260605-1	2026777-052026	Electric Services 05/26	\$ 43.28
Withlacoochee River Electric Cooperative, Inc.	20260605-1	2095489-052026	Electric Services 05/26	<u>\$ 184.63</u>
Report Totals				<u>\$ 22,927.44</u>

The Verandahs CDD
Meeting Date: June 2, 2026

SUPERVISOR PAY REQUEST

<u>Name of Board Supervisor</u>	<u>Check if paid</u>
Tracy Mayle	☒
Thomas May	☒
Sarah Nesheiwat	☒
Stanley Haupt	☒
Brenton Basinger	☒

NOTE: Supervisors are only paid if checked.

EXTENDED MEETING TIMECARD

Meeting Start Time:	6:30
Meeting End Time:	8:36
Total Meeting Time:	2:06

Time Over (3) Hours:	
----------------------	--

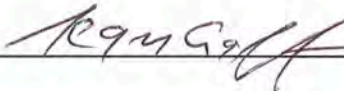
Total at \$175 per Hour:	
--------------------------	--

ADDITIONAL OR CONTINUED MEETING TIMECARD

Meeting Date:	
Additional or Continued Meeting?	
Total Meeting Time:	
Total at \$175 per Hour:	\$0.00

Business Mileage Round Trip	
IRS Rate per Mile	\$0.700
Mileage to Charge	\$0.00

DM Signature: _____



THE VERANDAHS COMMUNITY DEVELOPMENT DISTRICT

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

Check Request

Amount: \$250.00

Project: Baby shower

Date: 5/19/2026 / Refund date: 5/26/26

Payable To: Desiree Finn

Reason: Clubhouse Rental Deposit Refund

Requestor: Frances Thomson (Clubhouse Manager)

Directions for Check:

Desiree Finn
12406 South Bridge Terr
Hudson Fla 34669

(813) 853-6679

→ Party Date 5/23/26 ←

DIGITAL SOUTH COMMUNICATIONS, INC.

1150 Kapp Drive
Clearwater, FL 33765
+17274412700
accounting@digitalsouth.com
www.digitalsouth.com

Invoice

BILL TO
AvidXchange Accounts Payable
The Verandahs Community
Development Group
5844 Old Pasco Road
Suite 100
Wesley Chapel, FL 33544-4025
United States

SHIP TO
12375 Chenwood Ave
Hudson, Florida 34669
United States

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
593528300	06/01/2026	\$41.67	06/22/2026	Net 21	

DATE	ACTIVITY	QTY	RATE	AMOUNT
	100-06-E911-3 E911 Service Charge	1	0.00	0.00
	100-03-CALLPATHM-3 Metered Call Path	5	0.00	0.00
	100-01-EXTN1-1 Business Extension Plan 1	1	30.00	30.00
	100-04-PPM3500-2 3,500 Pre-Paid Domestic (US/Canada) Minutes	5	0.00	0.00
	100-05-DID-2 Domestic Telephone Number (DID)	1	2.00	2.00
	USAGE-7001-1 Domestic Interstate Call Usage	1	0.00	0.00
	USAGE-7002-4 Domestic Intrastate Call Usage	1	0.00	0.00
	USAGE-7010-1 Toll Free Interstate Call Usage	1	0.00	0.00
	USAGE-7011-1 Toll Free Intrastate Call Usage	1	0.00	0.00
	USAGE-7030-3 Conference Bridge Usage	1	0.00	0.00
	USAGE-7020-1 International Call Usage	1	0.00	0.00
	USAGE-7411-1 Directory Assistance Call Usage	1	0.00	0.00

We now offer convenient no fee automatic payment options. If you are interested in enrolling in Auto-Pay, please complete the attached credit card form and return to: accounting@digitalsouth.com.

DATE	ACTIVITY	QTY	RATE	AMOUNT
	TAX-64-COMMUNICATIONS_SERVICE_TAX Communications Service Tax	1	2.66	2.66
	TAX-161-E911_VOIP E911 (VoIP)	1	2.00	2.00
	TAX-226-FCC_REGULATORY_FEE_VOIP FCC Regulatory Fee (VoIP)	1	0.06	0.06
	TAX-162-FUSF_VOIP FUSF (VoIP)	1	4.04	4.04
	TAX-14-STATUTORY_GROSS_RECEIPTS Statutory Gross Receipts	1	0.86	0.86
	TAX-160-STATUTORY_GROSS_RECEIPTS_BUSINESS Statutory Gross Receipts (Business)	1	0.05	0.05

SUBTOTAL	41.67
TAX	0.00
TOTAL	41.67
BALANCE DUE	\$41.67



7823 N Dale Mabry Hwy,
STE 107
Tampa, FL 33614
Ofc: 813-870-2966
Fax: 813-870-2896

Invoice

Date	Invoice #
6/4/2026	38957

Bill To
The Verandahs Community Development Distr C/O Rizzetta & Company 3434 Colwell Ave, Suite 200 Tampa, FL 33614

Ship To
The Verandahs Community Development Distr Sean Craft 12375 Chenwood Ave Hudson, FL 34669

P.O. No.	Terms	Rep
	Due on receipt	ZH

Item	Description	Qty	Rate	Amount
Parts	Precor TRM SN# A593G1719D009 RUNNING BELT	1	549.98	549.98
Parts	Precor RBK SN# ANG DG08190001 LEFT PEDAL STRAP	1	42.00	42.00
Parts	RIGHT PEDAL STRAP	1	42.00	42.00
Parts	Precor FTS Glide TRICEPS ROPE	1	75.00	75.00
Labor	Labor	1	80.00	80.00
Freight Sales (INV)	Freight Charges are subject to change	1	75.00	75.00

		Subtotal	\$863.98
		Sales Tax (0.0%)	\$0.00
		Total	\$863.98
		Payments/Credits	\$0.00
		Balance Due	\$863.98

Thank you for your order. We look forward to working with you in the future. If you have any questions or needs feel free to call us at 888-826-7867.

Invoices are considered delinquent thirty (30) days from the invoice date. Interest shall accrue on all past due invoices at the rate of 1.5% per month, or the maximum rate allowable by law, and the client agrees to be liable for all costs related to collection of delinquent invoices, including court costs and attorney's fees.

Payment Confirmation

Your payment information is below. Please record and keep the confirmation number for your record.

Transaction Information

Confirmation#	920002641480	Submitted Date	Tuesday, 06/09/2026
Status	IN PROCESS	Submitted Time	08:47 AM

Payment Information

Taxpayer Name	VERANDAHS COMMUNITY DEVELOPMENT DISTRICT	Debit Date	Wednesday, 06/10/2026
Document Type	Tax or Fee Payment	Filing Period End Date	06/10/2026
Amount Paid	\$1.96		
Payment Amount	\$1.96		
Fee Amount	\$0.00		

Electronic Check Information

Bank Nickname	N/A		
Bank Account Type	BUSINESS/CORPORATE CHECKING		

Payment Details:

Account Type	Identifier	Filing Period End Date	Amount Paid
Sales And Use Tax	Certificate Number:61-8018399263-2	06/10/2026	\$1.96



THE VERANDAHS COMMUNITY Account Number:
DEVELO 727-856-7773-073119-5

Page 1/4
Billing Date:
May 25, 2026
Billing Period:
May 25 – Jun 24, 2026

Hi THE VERANDAHS COMMUNITY DEVELO,

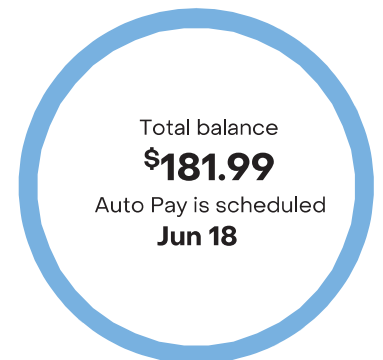
Thank-you for choosing Frontier, a Verizon Company. Have questions about your bill? Visit us at frontier.com/billing to learn more.

Bill history

Previous balance	\$181.99
Payment received by May 25, thank you	-\$181.99

Service summary

	Previous month	Current month
 Internet	\$181.99	\$181.99
Total services	\$181.99	\$181.99
Total balance		\$181.99



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P.O. Box 211579
Eagan, MN 55121-2879

6790 0107 DY RP 25 05272026 NNNNNN 01 999749

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THE VERANDAHS COMMUNITY DEVELO
PO BOX 32414
CHARLOTTE NC 28232-2414

3350007278567773073119000000000000000181995



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Internet			
Monthly Charges			
05.25-06.24	Business Fiber Internet 500		\$74.99
	1 Usable Static IP Address		\$25.00
	Auto Pay Discount		-\$5.00
	Wi-Fi Secure LT-VB		\$87.00
Internet Total			\$181.99
Total current month charges			\$181.99

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business.frontier.com/fiber-internet





INVOICE #7021

ISSUED:

05/05/2026

DUE:

05/05/2026

RECIPIENT:

The Verandahs CDD, c/o Rizzetta & Company

3434 Colwell Ave. Suite 200
Tampa, FL 33614

SENDER:

High Trim LLC

15036 U.S. 19 N
Hudson, Florida 34667

Phone: 727-514-3889

Email: manager@hightrimtreeservice.com

Website: www.hightrimtreeservice.com

SERVICE ADDRESS:

12449 Chenwood Avenue
Hudson, Florida 34669

For Services Rendered

Product/Service	Description	Qty.	Unit Price	Total
Tree Trimming	Monthly Maintenance for Conservation Cutback with no height restrictions. Including any branches or limbs that come over and affects the safety and access of property, as well as any dead limbs that can pose a potential hazard to homes or individuals. Any trees that are affecting properties behind 198 will be addressed accordingly for safety concerns. Trees will be properly pruned back to collar cuts where possible, there are some dead trees that are in the preserve, these will not be touched unless they fall onto the property line and in which case we will cut up and remove the portion off the property line. Larger debris will be hauled off site, smaller clippings and raking's will be mulched on site. This contract does not include storm clean up, that will be billed at \$50.00 per man hour. To add this section behind the townhomes will be an additional cost of \$170 added to the monthly maintenance contract	1	\$2,370.00	\$2,370.00*



INVOICE #7021

ISSUED:

05/05/2026

DUE:

05/05/2026

* Non-taxable

Total

\$2,370.00

Thank you for your business. Please contact us with any questions regarding this invoice.

Late payment Warning: If we do not receive your payment within 15 days, You will have to pay a late fee of 5%. A 5% late fee will be added every 30 days you are late.

[Pay Now](#)

PAST DUE



INVOICE #7066

ISSUED:

06/01/2026

DUE:

06/01/2026

RECIPIENT:

The Verandahs CDD, c/o Rizzetta & Company

3434 Colwell Ave. Suite 200
Tampa, FL 33614

SENDER:

High Trim LLC

15036 U.S. 19 N
Hudson, Florida 34667

SERVICE ADDRESS:

12449 Chenwood Avenue
Hudson, Florida 34669

Phone: 727-514-3889

Email: manager@hightrimtreeservice.com

Website: www.hightrimtreeservice.com

For Services Rendered

Product/Service	Description	Qty.	Unit Price	Total
Tree Trimming	Monthly Maintenance for Conservation Cutback with no height restrictions. Including any branches or limbs that come over and affects the safety and access of property, as well as any dead limbs that can pose a potential hazard to homes or individuals. Any trees that are affecting properties behind 198 will be addressed accordingly for safety concerns. Trees will be properly pruned back to collar cuts where possible, there are some dead trees that are in the preserve, these will not be touched unless they fall onto the property line and in which case we will cut up and remove the portion off the property line. Larger debris will be hauled off site, smaller clippings and raking's will be mulched on site. This contract does not include storm clean up, that will be billed at \$50.00 per man hour. To add this section behind the townhomes will be an additional cost of \$170 added to the monthly maintenance contract	1	\$2,370.00	\$2,370.00*



INVOICE #7066

ISSUED:

06/01/2026

DUE:

06/01/2026

* Non-taxable

Thank you for your business. Please contact us with any questions regarding this invoice.

Late payment Warning: If we do not receive your payment within 15 days, You will have to pay a late fee of 5%. A 5% late fee will be added every 30 days you are late.

Total

\$2,370.00

[Pay Now](#)

THE VERANDAS COMMUNITY DEVELOPMENT DISTRICT

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

Check Request

Amount: \$250.00

Project: H.S. Graduation

Date: 5/7/26; Refund Date 6/8/26

Payable To: Karol DeLeo

Reason: Clubhouse Rental Deposit Refund

Requestor: Frances Thomson (Clubhouse Manager)

Directions for Check:

Karol DeLeo
12656 Sawston PL
Hudson Fla 34669
(727) 777-1995

party date: 6/6/2026

THE VERANDAHS COMMUNITY DEVELOPMENT DISTRICT

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

Check Request

Amount: \$ 250.00

Project: Baby Shower

Date: 5/5/2024

Payable To: Lindsay pace; Refund Date: 6/8/24

Reason: Refund Deposit for Private event

Requestor: Frances Thomson (Club House Coordinator)

Directions for Check:

Lindsay pace
12752 saulston place
Hudson Fla 34669
(813) 399-2650

→ party Date: 6/7/2024 ←



PASCO COUNTY UTILITIES
CUSTOMER INFORMATION & SERVICES
P.O. BOX 2139
NEW PORT RICHEY, FL 34656-2139

LAND O' LAKES (813) 235-6012
NEW PORT RICHEY (727) 847-8131
DADE CITY (352) 521-4285

UtilCustServ@MyPasco.net
Pay By Phone: 1-855-786-5344

1 0 1
05-46125

VERANDAHS CDD

Service Address: **12375 CHENWOOD AVENUE**

Bill Number: 24474576

Billing Date: 5/13/2026

Billing Period: 3/19/2026 to 4/17/2026

New Water, Sewer, Reclaim rates, fees, and charges took effect Oct. 1, 2025.
Please visit bit.ly/pcurates for details.

Account #	Customer #
1004775	01380112
Please use the 15-digit number below when making a payment through your bank	
100477501380112	

Service	Meter #	Previous		Current		# of Days	Consumption in thousands
		Date	Read	Date	Read		
Water	18021429	3/19/2026	7	4/17/2026	7	29	0

Usage History

	Water
April 2026	0
March 2026	1
February 2026	1
January 2026	5
December 2025	0
November 2025	1
October 2025	0
September 2025	6
August 2025	0
July 2025	1
June 2025	1
May 2025	1

Transactions

Previous Bill	85.18
Payment 04/30/26	-85.18 CR
Balance Forward	0.00
Current Transactions	
Water	
Water Base Charge	22.37
Sewer	
Sewer Base Charge	53.43
Total Current Transactions	75.80
TOTAL BALANCE DUE	\$75.80

Annual Water Quality Report: The 2025 Consumer Confidence
Report is available online at bit.ly/PascoRegional2025. To request a
paper copy, please call (813) 929-2733.

Please return this portion with payment

TO PAY ONLINE, VISIT pascoeasypay.pascocountyfl.net

☐ Check this box if entering change of mailing address on back.

Account # 1004775
Customer # 01380112
Balance Forward 0.00
Current Transactions 75.80

Total Balance Due \$75.80
Due Date 6/1/2026

10% late fee will be applied if paid after due date

**The Total Due will be electronically
transferred on 06/01/2026.**

VERANDAHS CDD
PO BOX 32414
Charlotte NC 28232

PASCO COUNTY UTILITIES
CUSTOMER INFORMATION & SERVICES
P.O. BOX 2139
NEW PORT RICHEY, FL 34656-2139



Service Slip/Invoice

PESTBEAR NEW PORT RICHEY
3930 Tampa Rd
Oldsmar, FL 34677
813-818-9898

INVOICE: 7794522
DATE: 06/08/2026
ORDER: 7794522



Bill To: [784032]
THE VERANDAHS CDD
FRANCES THOMPSON
3434 COLWELL AVE
TAMPA, FL 33614-8390

Work Location: [784032] 631-413-0944
THE VERANDAHS CDD (CLUBHOUSE)
FRANCES THOMPSON
12375 CHENWOOD AVE
HUDSON, FL 34669

Work Date	Time	Target Pest	Technician	Time In
06/08/2026	03:46 PM		ROMEO_PLOU	Romeo Plourde
Purchase Order	Terms	Last Service	Map Code	Time Out
	COD	06/08/2026		

Service	Description	Price
PS	Pest Control Service	\$90.00
Today I diagnosed your residence and applied corrective insecticide treatment. I also cleaned all of the eaves for spider webs and applied insecticide in landscaping for active Roach control. I treated the cracks and crevices around your doors and windows. I knocked down some flying insect nests. Please have children or pets not touch treated areas until dry. Allow treatment up to 7 to 10 days for maximum pesticide results to be achieved. I also treated perimeter by the base of the house for active roaches. We are pleased to have you as a customer.		
SUBTOTAL		\$90.00
TAX		\$0.00
AMT. PAID		\$0.00
TOTAL		\$90.00
AMOUNT DUE		\$90.00

To help cover increasing administrative and operational costs, a \$3 processing fee will now appear on customer invoices.
This fee applies to all payment methods and is not a credit card surcharge.

This small fee helps us continue to:

- Provide fast, reliable customer support; invest in technician training and technology; and maintain top-tier service scheduling and communication.

If you have any questions, feel free to contact our office at:
www.pestbear.com or 813-818-9898

* Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law.
Customer agrees to pay accrued expenses in the event of collection.

I hereby acknowledge the satisfactory completion of all services rendered, and agree to pay the cost of services as specified above.

PLEASE PAY FROM THIS INVOICE

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
6/2/2026	INV0000109920

Bill To:

VERANDAHS CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
June	Upon Receipt	00266

[illegible]

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
6/5/2026	INV0000110052

Bill To:

Verandahs (The) CDD
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
June	Upon Receipt	00039

[illegible]

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
6/1/2026	INV0000110099

Bill To:

Verandahs (The) CDD
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
May	Upon Receipt	00039

[illegible]

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
6/18/2026	INV0000110132

Bill To:

Verandahs (The) CDD
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
June	Upon Receipt	00039

[illegible]



INVOICE

Page: 1

Please Remit Payment to:

Solitude Lake Management, LLC

*****ADDRESS CHANGED*****

PO BOX 85529

CHICAGO, IL 60689-5529

Phone #: (888) 480-5253

Fax #: (888) 358-0088

Invoice Number:

PSI275558

Invoice Date:

6/2/2026

Bill

To: The Verandahs CDD
Rizzetta & Co.
5844 Old Pasco Road
Wesley Chapel, FL 33544

Ship

To: The Verandahs CDD
Rizzetta & Co.
5844 Old Pasco Road
Wesley Chapel, FL 33544

Ship Via

Ship Date 6/2/2026

Due Date 7/2/2026

Terms Net 30

Customer ID

13825

P.O. Number

P.O. Date

6/2/2026

Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance		1	1	1,380.00	1,380.00
June Billing					
6/1/2026 - 6/30/2026					
The Verandahs CDD - LAKE ALL					

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 1,380.00

Subtotal: 1,380.00
Invoice Discount: 0.00
Total Sales Tax 0.00
Payment Amount: 0.00
Total: 1,380.00

INVOICE

Suncoast Sparkling Cleaning Service

10631 Pearl Berry Loop
Land O Lakes, FL 34638
p-727-967-7992 f-813-527-6613
suncoastsparklingcleaning@gmail.com

INVOICE NO. 509
DATE June 10, 2026
FOR: May Cleanings

TO:

Verandahs CDD
C/O Rizzetta & Company
3434 Colwell Avenue, Suite 200
Tampa, FL 33614
813-933-5571

DESCRIPTION	RATE	SUBTOTAL	AMOUNT
May Cleanings – Verandahs Clubhouse	\$ 375.00 p/ month		
5/4/2026			
5/11/2026			
5/18/2026			
5/25/2026			
		\$ 375.00	
		TOTAL DUE	\$ 375.00

Make all checks payable to: *Suncoast Sparkling Cleaning Service*

Total due within 15 days of invoice date.

THANK YOU FOR YOUR BUSINESS!



CC053126-266

0 THE VERANDAHS CDD 0

ACCOUNT SUMMARY

Credit Limit	\$10,000.00
Credit Available	\$9,811.00
Statement Closing Date	May 31, 2026
Days in Billing Cycle	31
Previous Balance	\$305.01
Payments & Credits	\$305.01
Purchases & Other Charges	\$188.84
Balance Transfer	\$0.00
FEES CHARGED	\$0.00
INTEREST CHARGED	\$0.00
New Balance	\$188.84

Questions? Call Customer Service
Toll Free - 1-844-626-6581
International Collect - 1-301-665-4442
TTY 1-301-665-4443

PAYMENT INFORMATION

New Balance	\$188.84
Minimum Payment Due	\$188.84
Payment Due Date	June 25, 2026

Notice: SEE REVERSE SIDE FOR MORE IMPORTANT INFORMATION

TRANSACTIONS

Tran Date	Post Date	Reference Number	Transaction Description	Amount
			\$305.01-	
05/25	05/25	F151500H100CHGDDA	AUTOMATIC PAYMENT - THANK YOU	305.01-
		MICHELLE WHITE	\$0.00	
		FRANCES THOMSON	\$188.84	
04/30	05/01	5543286G85SYJJYBW	AMAZON PRIME*OM1YT14P3 SEATTLE WA	14.99
			MCC: 5968 MERCHANT ZIP:	
05/04	05/04	5543286GQ5W6RD8YQ	AMAZON MKTPL*BJ61A5IH1 SEATTLE WA	30.26
			MCC: 5942 MERCHANT ZIP:	
05/06	05/06	5543286GE5WSJG59E	AMAZON MKTPL*BF8T36LC2 SEATTLE WA	21.99
			MCC: 5942 MERCHANT ZIP:	
05/12	05/12	5543286GL5W3SGB83	AMAZON.COM*BV1DH9M20 SEATTLE WA	36.17
			MCC: 5942 MERCHANT ZIP:	
05/19	05/19	5543286GV5YG8BL1B	AMAZON.COM*LP6K10573 SEATTLE WA	41.95
			MCC: 5942 MERCHANT ZIP:	
05/25	05/25	5543286H160EJATTK	AMAZON MKTPL*AI69D7VJ3 SEATTLE WA	28.49

Transactions continued on next page

Please detach bottom portion and submit with payment using enclosed envelope



Valley Bank
Commercial Services
180 Fountain Parkway N
St Petersburg FL 33716

PAYMENT INFORMATION

Payment Due Date	June 25, 2026
New Balance	\$188.84
Minimum Payment Due	\$188.84
Past Due Amount	\$0.00

Amount Enclosed:

\$

Make Check
Payable to:

0 THE VERANDAHS CDD 0
THE VERANDAHS COMMUNITY DEVELOPMEN
3434 COLWELL AVE SUITE 200
TAMPA FL 33614

Valley Bank
PLEASE DO NOT MAIL CHECKS
St Petersburg FL 33716

TRANSACTIONS (continued)

Tran Date	Post Date	Reference Number	Transaction Description	Amount
05/30	05/30	5543286H6629NL4X2	MCC: 5942 MERCHANT ZIP: AMAZON PRIME*LN23F5373 SEATTLE WA MCC: 5968 MERCHANT ZIP:	14.99

IMPORTANT ACCOUNT INFORMATION

\$0 - \$188.84 WILL BE DEDUCTED FROM YOUR ACCOUNT AND CREDITED AS YOUR AUTOMATIC PAYMENT ON 06/25/26. THE AUTOMATIC PAYMENT AMOUNT WILL BE REDUCED BY ALL PAYMENTS POSTED ON OR BEFORE THIS DATE.

REWARDS SUMMARY

Previous Cashback Balance	\$1.25	THE MORE YOU SPEND, THE MORE YOU EARN
Cashback Earned this Statement	\$0.47	\$0-\$500,000 = 0.25%
New Cashback Balance	\$1.72	\$500,001-\$1,500,000 = 0.60%
Your cashback will be award on	Feb 2027	\$1,500,00-\$4,000,000 = 0.75%
		\$4,000,001-\$12,500,000 = 0.90%
		\$12,500,001+ = 1.00%

INTEREST CHARGE CALCULATION

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	ANNUAL PERCENTAGE RATE (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	14.25% (v)	\$0.00	31	\$0.00

(v) = variable (f) = fixed

Paying Interest and Your Grace Period: We will not charge you any interest on your purchase balance on this statement if you pay your new balance amount in full by your payment due date.

The Verandahs CDD
Credit Card - F. Thomson

Closing Date 31-May-26

Payment Date 25-Jun-26

All Expenditures must be supported by receipts in order to be eligible for reimbursement.
Attach all receipts to this form.

Date	Vendor Name	Description	Amount	Facility Supplies	Janitorial Services
4/30/2026	Amazon Prime	Monthly Subscription (April)	14.99		14.99
5/4/2026	Amazon	Supplies	30.26	30.26	
5/6/2026	Amazon	Supplies	21.99	21.99	
5/12/2026	Amazon	Supplies	36.17	36.17	
5/19/2026	Amazon	Supplies	41.95	41.95	
5/25/2026	Amazon	Supplies	28.49	28.49	
5/30/2026	Amazon Prime	Monthly Subscription (May)	14.99		14.99
TOTAL			\$ 188.84	\$ 158.86	\$ 29.98
				57200-4619	51300-4901

Order Summary

Subscription charged on May 30, 2026 Order # D01-9653874-2125006

Recipient	Payment method	Order Summary	
The Verandahs	Mastercard ending in 0442	Item(s) Subtotal:	\$14.99
		Total Before Tax:	\$14.99
		Tax Collected:	\$0.00
		Total for this Order:	\$14.99



Prime Membership Fee
Sold by: Amazon US
\$14.99

[Back to top](#)

Order Summary

Order placed May 3, 2026 Order # 111-0694837-3532211

Ship to	Payment method	Order Summary
Frances Thomson 12405 PARCHMENT DR HUDSON, FL 34667-2572 United States	Mastercard ending in 0442 View related transactions	Item(s) Subtotal: \$30.26 Shipping & Handling: \$0.00 Total before tax: \$30.26 Estimated tax to be collected: \$0.00 Grand Total: \$30.26

Arriving tomorrow



6Ft Power Strip Surge Protector - Yintar Extension Cord with 6 AC Outlets and 3 USB Ports for for Home, Office, Dorm Essentials, 1680 Joules, ETL Listed, (Black)
Sold by: ANDAXING TECH
Supplied by: Other
\$9.98



Glade PlugIns Refills Air Freshener, Scented and Essential Oils for Home and Bathroom, Cashmere Woods, 6.7 Fl Oz, 10 Count
Sold by: Amazon.com
Supplied by: Other
\$20.28

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Order Summary

Order placed May 5, 2026 Order # 111-4540900-9137025

Ship to Frances Thomson 12405 PARCHMENT DR HUDSON, FL 34667-2572 United States	Payment method Mastercard ending in 0442 View related transactions	Order Summary Item(s) Subtotal: \$21.99 Shipping & Handling: \$0.00 Total before tax: \$21.99 Estimated tax to be collected: \$0.00 Grand Total: \$21.99
---	---	---

Arriving Thursday



Huifany Coffee Cups 12 oz Paper Cups 180 Pack, Thickened Paper Coffee Cups Disposable 12 oz Coffe Cup, Hot/Cold Beverage Drinking Cup for Office, Home, Party
Sold by: Huifany
Supplied by: Other
\$21.99

Product Image

Order Summary

Order placed May 11, 2026 Order # 111-9636152-3313055

Ship to	Payment method	Order Summary
Frances Thomson 12405 PARCHMENT DR HUDSON, FL 34667-2572 United States	Mastercard ending in 0442 View related transactions	Item(s) Subtotal: \$36.17 Shipping & Handling: \$0.00 Total before tax: \$36.17 Sales tax: \$0.00 collected: Grand Total: \$36.17

Arriving tomorrow



Tork Multifold Hand Towel White H2, Universal, 100% Recycled Fibers, 16 x 250
Towels, MB540A
Sold by: Amazon.com
Shipped by: Other
\$36.17

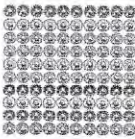
[Back to top](#)

Order Summary

Order placed May 18, 2026 Order # 112-6510141-8467400

Ship to	Payment method	Order Summary	
Frances Thomson 12405 PARCHMENT DR HUDSON, FL 34667-2572 United States	Mastercard ending in 0442 View related transactions	Item(s) Subtotal:	\$41.95
		Shipping & Handling:	\$2.99
		Free Shipping:	-\$2.99
		Total before tax:	\$41.95
		Estimated tax to be collected:	\$0.00
		Grand Total:	\$41.95

Arriving overnight 7 AM – 11 AM



Crave Beverages Flavored Coffee Pods Sampler, Compatible with 2.0 K-Cup Brewers,
Single Serve Assorted Variety Pack, 100 Count
Sold by: Amazon.com
Supplied by: Other
\$41.95

[Back to top](#)

Order Summary

Order placed May 24, 2026 Order # 111-6606993-0653800

Ship to	Payment method	Order Summary	
Frances Thomson 12405 PARCHMENT DR HUDSON, FL 34667-2572 United States	Mastercard ending in 0442 View related transactions	Item(s) Subtotal:	\$28.49
		Shipping & Handling:	\$2.99
		Free Shipping:	-\$2.99
		Total before tax:	\$28.49
		Estimated tax to be collected:	\$0.00
		Grand Total:	\$28.49

Arriving overnight 4 AM – 8 AM



Flying Insect Trap Plug in Mosquito Bug Zapper Indoor Gnat Moth Catcher with 9W Night UV Light, 10 Sticky Glue Board Refills for Home Office
Sold by: Homiewell
Supplied by: Other
\$28.49

[Back to top](#)



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1573431** Cycle **13**
Meter Number
Customer Number 10365384
Customer Name VERANDAHS CDD

Bill Date **05/20/2026**
Amount Due **517.90**
Current Charges Due **06/12/2026**

District Office Serving You
Bayonet Point

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

See Reverse Side For More Information

ELECTRIC SERVICE

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used

Comparative Usage Information
Average kWh

Period	Days	Per Day
--------	------	---------

BILLS ARE DUE
WHEN RENDERED
A 1.5 percent, but not
less than \$5, late charge
will apply to unpaid
balances as of 5:00 p.m.
on the due date shown
on this bill.



1 0 3 6 5 3 8 4

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

Previous Balance 517.90
Payment 517.90CR
Balance Forward 0.00

Light Energy Charge	28.42
Light Support Charge	26.78
Light Maintenance Charge	81.17
Light Fixture Charge	99.71
Light Fuel Adj 1,101 KWH @ 0.04375	48.17
Poles (QTY 22)	231.00
FL Gross Receipts Tax	2.65

Total Current Charges 517.90
Total Due E.F.T. 517.90

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	212 3	305 10	306 1	455 8	960 22

DO NOT PAY

Total amount will be electronically transferred on or after 06/05/2026.



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 05/20/2026

District: BP13

Use above space for address change ONLY.

1573431 BP13
VERANDAHS CDD
PO BOX 32414
CHARLOTTE NC 28232-2414

Electronic Funds Transfer on or after	06/05/2026
TOTAL CHARGES DUE	517.90
DO NOT PAY	

000157343100005179000005179006



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1573432** Cycle **13**
Meter Number
Customer Number 10365384
Customer Name VERANDAHS CDD

Bill Date **05/20/2026**
Amount Due **3,278.94**
Current Charges Due **06/12/2026**

District Office Serving You
Bayonet Point

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

See Reverse Side For More Information

ELECTRIC SERVICE

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used

Comparative Usage Information
Average kWh

Period	Days	Per Day
--------	------	---------

BILLS ARE DUE
WHEN RENDERED
A 1.5 percent, but not
less than \$5, late charge
will apply to unpaid
balances as of 5:00 p.m.
on the due date shown
on this bill.



1 0 3 6 5 3 8 4

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

Previous Balance 3,278.94
Payment 3,278.94CR
Balance Forward 0.00

Light Energy Charge	264.40
Light Support Charge	227.05
Light Maintenance Charge	413.25
Light Fixture Charge	506.31
Light Fuel Adj 9,334 KWH @ 0.04375	408.37
Poles (QTY 141)	1,436.50
FL Gross Receipts Tax	23.06

Total Current Charges	3,278.94
Total Due	E.F.T. 3,278.94

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	150 13	212 2	305 83	455 46	910 8
	205 2	220 1	306 1	456 1	960 133

DO NOT PAY

Total amount will be electronically transferred on or after 06/05/2026.



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 05/20/2026

District: BP13

Use above space for address change ONLY.

1573432
VERANDAHS CDD
PO BOX 32414
CHARLOTTE NC 28232-2414

BP13

Electronic Funds Transfer on or after	06/05/2026
TOTAL CHARGES DUE	3,278.94
DO NOT PAY	

000157343200032789400032789404



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1573433** Cycle **13**
Meter Number 40600972
Customer Number 10365384
Customer Name VERANDAHS CDD

Bill Date **05/20/2026**
Amount Due **42.42**
Current Charges Due **06/12/2026**

District Office Serving You
Bayonet Point

See Reverse Side For More Information

Service Address 12013 CHENWOOD AVE
Service Description SIGN
Service Classification General Service Non-Demand

Comparative Usage Information
Average kWh

Period	Days	Per Day
May 2026	29	1
Apr 2026	31	1
May 2025	30	1

BILLS ARE DUE
WHEN RENDERED
A 1.5 percent, but not
less than \$5, late charge
will apply to unpaid
balances as of 5:00 p.m.
on the due date shown
on this bill.



1 0 3 6 5 3 8 4

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

ELECTRIC SERVICE

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
04/16	13117	05/15	13138				21

Previous Balance 42.64
Payment 42.64CR
Balance Forward 0.00

Customer Charge 39.16
Energy Charge 21 KWH @ 0.06090 1.28
Fuel Adjustment 21 KWH @ 0.04375 0.92
FL Gross Receipts Tax 1.06

Total Current Charges 42.42
Total Due E.F.T. 42.42

DO NOT PAY

Total amount will be electronically transferred on or after 06/05/2026.



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 05/20/2026

District: BP13

Use above space for address change ONLY.

1573433
VERANDAHS CDD
PO BOX 32414
CHARLOTTE NC 28232-2414

BP13

Electronic Funds Transfer on or after	06/05/2026
TOTAL CHARGES DUE	42.42
DO NOT PAY	

000157343300000424200000424204



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **2026777** Cycle **13**
Meter Number **83430026**
Customer Number **10365384**
Customer Name **VERANDAHS CDD**

Bill Date **05/20/2026**
Amount Due **43.28**
Current Charges Due **06/12/2026**

District Office Serving You
Bayonet Point

Service Address 12414 SOUTHBRIDGE TER
Service Classification General Service Non-Demand

See Reverse Side For More Information

ELECTRIC SERVICE

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
04/16	2051	05/15	2080				29

Comparative Usage Information
Average kWh

Period	Days	Per Day
May 2026	29	1
Apr 2026	31	4
May 2025	30	1

BILLS ARE DUE
WHEN RENDERED
A 1.5 percent, but not
less than \$5, late charge
will apply to unpaid
balances as of 5:00 p.m.
on the due date shown
on this bill.



1 0 3 6 5 3 8 4

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

Previous Balance 53.68
Payment 53.68CR
Balance Forward 0.00

Customer Charge 39.16
Energy Charge 29 KWH @ 0.06090 1.77
Fuel Adjustment 29 KWH @ 0.04375 1.27
FL Gross Receipts Tax 1.08

Total Current Charges 43.28
Total Due E.F.T. 43.28

DO NOT PAY

Total amount will be electronically transferred on or after 06/05/2026.



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2026777
VERANDAHS CDD
PO BOX 32414
CHARLOTTE NC 28232-2414

BP13

Electronic Funds Transfer on or after	06/05/2026
TOTAL CHARGES DUE	43.28
DO NOT PAY	

000202677700000432800000432800



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **2095489** Cycle **13**
Meter Number **79233048**
Customer Number **10365384**
Customer Name **VERANDAHS CDD**

Bill Date **05/20/2026**
Amount Due **184.63**
Current Charges Due **06/12/2026**

District Office Serving You
Bayonet Point

See Reverse Side For More Information

Service Address 12375 CHENWOOD AVE
Service Description CLUBHOUSE
Service Classification General Service Non-Demand

Comparative Usage Information
Average kWh

Period	Days	Per Day
May 2026	29	46
Apr 2026	31	41
May 2025	30	47

BILLS ARE DUE
WHEN RENDERED
A 1.5 percent, but not
less than \$5, late charge
will apply to unpaid
balances as of 5:00 p.m.
on the due date shown
on this bill.



1 0 3 6 5 3 8 4

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ELECTRIC SERVICE

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
04/16	2667	05/15	4013				1346

Previous Balance 176.37
Payment 176.37CR
Balance Forward 0.00

Customer Charge 39.16
Energy Charge 1,346 KWH @ 0.06090 81.97
Fuel Adjustment 1,346 KWH @ 0.04375 58.89
FL Gross Receipts Tax 4.61

Total Current Charges 184.63
Total Due E.F.T. 184.63

DO NOT PAY

Total amount will be electronically transferred on or after 06/05/2026.



Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

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Bill Date: 05/20/2026

District: BP13

Use above space for address change ONLY.

2095489
VERANDAHS CDD
PO BOX 32414
CHARLOTTE NC 28232-2414

BP13

Electronic Funds Transfer on or after	06/05/2026
TOTAL CHARGES DUE	184.63
DO NOT PAY	

000209548900001846300001846301