North River Ranch
Improvement Stewardship District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817
Phone 407-723-5900; Fax 407-723-5901
http://northriverranchisd.com/

The following is the agenda for the meetings of the Auditor Selection Committee and Board of Supervisors for the **North River Ranch Improvement Stewardship District** scheduled to be held **Wednesday, August 12, 2026, at 2:00 P.M. at Lakewood Ranch Library – 1st Floor, Meeting Room B (#130), 16410 Rangeland Pkwy, Bradenton, FL 34211**.

If you would like to attend the Board Meeting by phone, you can do so by dialing:

Phone: 1-844-621-3956 Participant Code: 2536 634 0209
https://pfmcdd.webex.com/join/carvalhov

AUDITOR SELECTION COMMITTEE MEETING AGENDA

- Roll Call to Confirm Quorum
- Review of Auditing Services Proposals
  1. Grau & Associates
  2. Richie Tandoc
  3. McIntosh
  4. Berger, Toombs, Elam, Gaines, & Frank
- Ranking of Auditing Services Proposals
- Adjournment

BOARD OF SUPERVISORS' MEETING AGENDA

Administrative Matters

- Call to Order
- Roll Call to Confirm Quorum
- Public Comment Period *[for any members of the public desiring to speak on any proposition before the Board]*
  Please refer to attached Resolution 2021-17, Providing for the Public's Opportunity to be Heard Addressing Public Meetings and Public Comment Period.

1. Consent Agenda
   1) Minutes of July 8, 2026, Board of Supervisors' Meeting
   2) C&M Proposal for Little River Way Base Repair and Final Lift
   3) Frederick Derr CO #4 for Phase 4-2C
   4) Impact Proposal for Wildleaf Buffer Tree Replacement
   5) Maddtraxx Proposal for Preparation for Future Monument at US301 & Little River Way
   6) Maddtraxx Proposal for Preparing Future Stockpile Area
   7) Maddtraxx Proposal for Stump Removal on Grand River Parkway & Fort Hamer Road

8) Maverick Proposal for Repairing Wildleaf Sign
9) RIPA Proposal for Reclaimed Water Meter Lids in Phase 4E
10) RIPA Proposal for Reclaimed Water Reconfiguration to Private - Phase 4EF
11) Stand Out Pool Proposal for Brightwood Pool Light Fixture Replacements
12) Payment Authorizations Nos. 179 – 186
13) Funding Requests Nos. 704 – 729
14) District Financial Statements

Business Matters

1. Review & Consideration of Auditor Selection Committee Recommendation
2. Consideration of **Resolution 2026-06, Adopting Goals, Objectives, and Performance Measures and Standards for Fiscal Year 2027**
3. Public Hearing on the Adoption of the District's Annual Budget
   a. Public Comments and Testimony
   b. Board Comments
   c. Consideration of **Resolution 2026-07, Adopting the Fiscal Year 2026-2027 Budget and Appropriating Funds**
4. Public Hearing on the Imposition of Special Assessments
   a. Public Comments and Testimony
   b. Board Comments
   c. Consideration of **Resolution 2026-08, Adopting an Assessment Roll for Fiscal Year 2026-2027, and Certifying Special Assessments for Collection**
5. Public Hearing on the Adoption of Revised Rules of Procedure
   a. Public Comments and Testimony
   b. Board Comments
6. Consideration of **Resolution 2026-09, Adopting Revised Rules of Procedure**
7. Consideration of **Resolution 2026-10, Adopting the Annual Meeting Schedule for Fiscal Year 2026-2027**
8. Review and Consideration of Responses to RFP Landscape & Irrigation Maintenance Services for Zones 3 & 7
9. Consideration of Certificate of Completion for 2020 Bond Issuance
10. Discussion of Off-Duty Officer Assignment for Traffic Calming

Other Business

Staff Reports

- District Counsel
- District Engineer
- District Manager
  - Next meeting: September 9, 2026
- Field Manager
- Lifestyle Director

Supervisor Requests and Comments

Please refer to attached Resolution 2021-17, Providing for the Public's Opportunity to be Heard Addressing Public Meetings and Public Comment Period.

Adjournment

North River Ranch
Improvement Stewardship District

AUDITOR SELECTION COMMITTEE MEETING AGENDA

- Roll Call to Confirm Quorum
- Review of Auditing Services Proposals
- Ranking of Auditing Services Proposals
- Adjournment

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

NORTH RIVER RANCH
Improvement Stewardship District

Due Date: July 29, 2026

Submitted to:
North River Ranch Improvement Stewardship District
c/o District Manager
3501 Quadrangle Blvd, Suite 270
Orlando, Florida 32817

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

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July 29, 2026

North River Ranch Improvement Stewardship District
c/o District Manager
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the North River Ranch Improvement Stewardship District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you with an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team
Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs
Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships
We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation
We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

3 Partners

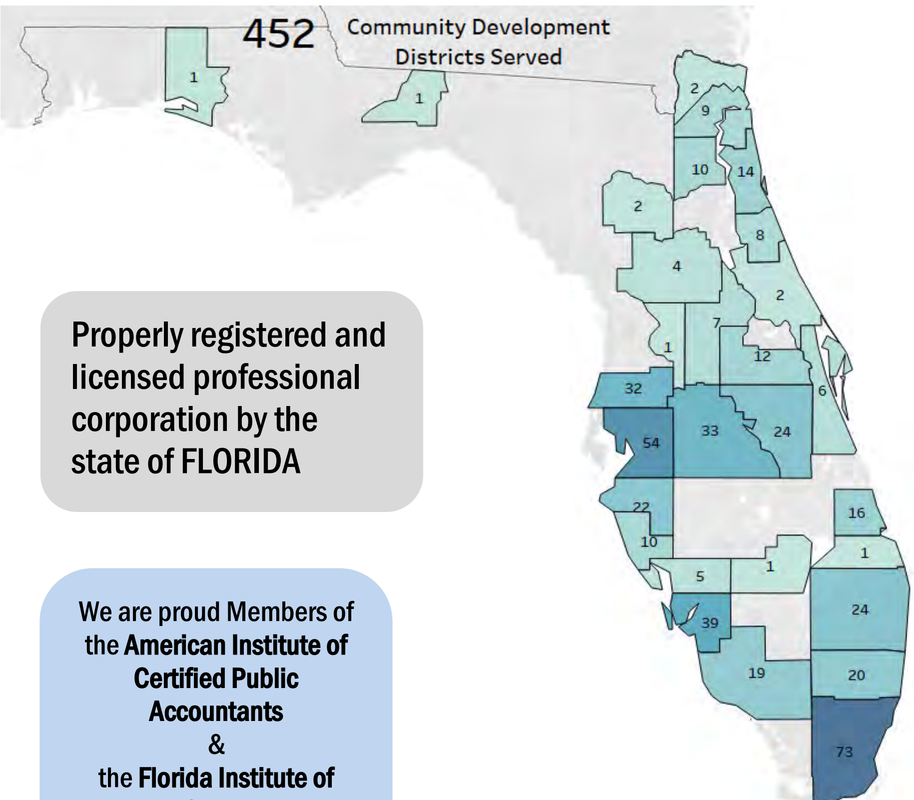
11 Professional Staff

2 Administrative Professionals

9/16 Employees are CPAS

2005

Year founded



Services Provided

- Financial Auditing
- Compliance Auditing
- Accounting
- Attestation
- Arbitrage Services
- Management Consulting

Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Quality Controls

⟹ External quality review program: consistently receives a pass

⟹ Internal: ongoing monitoring to maintain quality

See next page for report and certificate

9 Professional Groups

AICPA | FICPA | GFOA | FASD | FGFOA

FICPA
Florida Institute of Certified Public Accountants

AICPA Peer Review Program
Administered in Florida by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

PGP
PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. KATHLEEN STREET
TAMPA, FLORIDA 33607
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies),* or *fail*. Grau & Associates has received a peer review rating of *pass*.

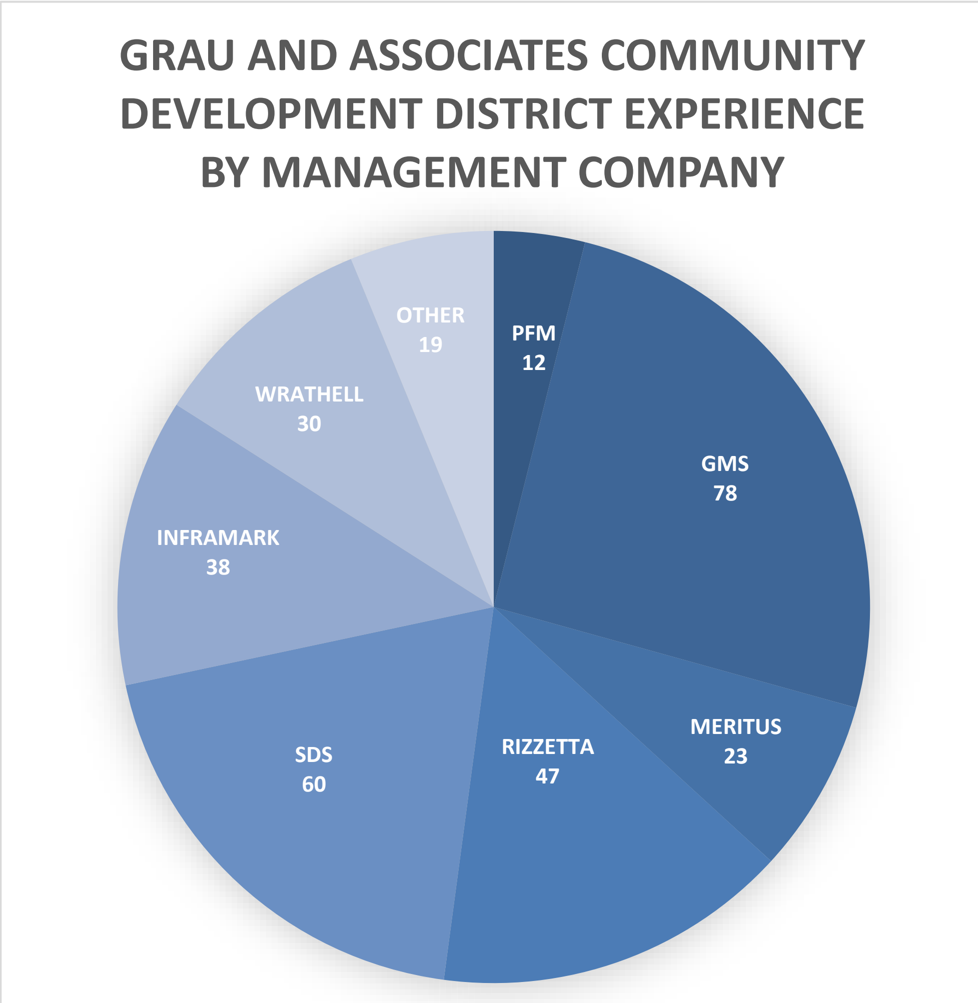
Prida Guida & Perez

Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Ben Steets, CPA (Partner)
Years Performing Audits: 10+
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.

Antonio ‘Tony ‘J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm’s governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants
Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education *(over the last two years)*

Course	Hours
Government Accounting and Auditing	24
Accounting, Auditing and Other	58
Total Hours	82 (*includes of 4 hours of Ethics CPE)*

Ben Steets, CPA, *Partner*

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served *(partial list)*

(>300) Various Special Districts
Careersource Polk
Central Broward Water Control District
Dunes Community Development District
Greater Naples Fire Rescue District
Key Marco Community Development District
Lake Worth Drainage District
Mae Volen Senior Center
Port of the Islands Community Improvement District
San Carlos Park Fire and Rescue Service District
Sanibel Fire and Rescue District
South Broward Drainage District
South Trail Fire and Rescue District
Town of Highland Beach
Town of Lauderdale-By-The-Sea
Verona Walk Community Development District
West Villages Improvement District
Winding Cypress Community Development District

Professional Education (*over the last two years*)

Course	Hours
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	116 (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

References

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to <u>commit all firm resources</u> to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***<u>exceed those expectations</u>***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **<u>We will deliver our reports in accordance with your requirements.</u>**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:

<u>Phase I - Preliminary Planning</u>

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- Read minutes of meetings;
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- Obtain an understanding of fraud detection and prevention systems;
- Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

Year Ended September 30,	**Fee**
2026	$9,000
2027	$9,200
2028	$9,400
2029	$9,600
2030	$9,800
TOTAL (2026-2030)	**$47,000**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**491**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing North River Ranch Improvement Stewardship District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

Proposal
To Serve

NORTH RIVER RANCH
IMPROVEMENT STEWARDSHIP DISTRICT

In Response to Request for Proposals for:

Annual Audit Services

Due by: July 29, 2026

Richie Tandoc, P.A.
Certified Public Accountant & Consultant

Contact:

Richie C. Tandoc, Audit & Assurance Partner
Email: richie@rtandoc-cpa.com

13453 SW 105th Avenue
Miami, Florida 33176
Tel. (305) 720-2502, ext. 101

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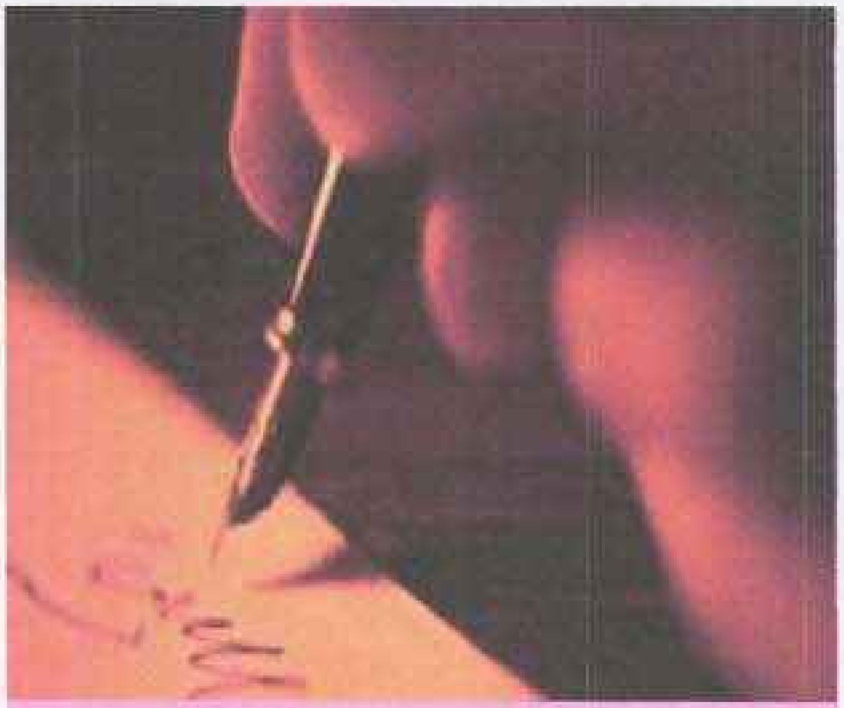

Letter of Transmittal / Executive Summary

Richie Tandoc, P.A.
Certified Public Accountant & Consultant
13453 SW 105th Ave, Miami, Florida 33176 / T. (305) 720-2502

July 22, 2026

Vivian Carvalho
District Manager
North River Ranch Improvement Stewardship District
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817

RE: Proposal to Provide Annual Audit Services

Dear Ms. Carvalho:

Richie Tandoc, P.A. is pleased to have the opportunity to submit a proposal to provide annual audit services to North River Ranch Improvement Stewardship District (the "District") for the fiscal year ending September 30, 2026, with the option to renew annually for the fiscal years ending September 30, 2027, 2028, 2029 and 2030.

Richie Tandoc, P.A. is committed to providing value-added and quality services to the District, combining the responsive personal contact associated with a smaller firm and the sophisticated professional resources of a larger firm. As leaders in servicing governmental and non-profit entities, Richie Tandoc, P.A. is fully qualified to provide audit services to the District. We strive to exceed the expectations of our clients, with a commitment to total quality service. Translating our experience and resources into effective and efficient value-added services to the District is our highest priority, which is why we believe we are best suited to be part of your professional team.

The task that the District faces in selecting a firm to provide audit services is not an easy one. Our goal in this proposal is to present those characteristics that distinguish us as the team best suited to serve the District.

Understanding of the Work and Ability to Perform

Based on the team's knowledge and experience gained in serving governmental and non-profit entities for over three decades, more specifically the experience that we've gained having been auditors for governmental organizations similar in size to the District, the team at Richie Tandoc, P.A. has a clear understanding and ability to provide the scope of services requested, as more thoroughly described throughout this proposal.

Committed to Serving Governmental and Non-Profit Entities

Although the Firm of Richie Tandoc, P.A. officially began operating as a CPA firm in 2025, the team members at Richie Tandoc, P.A. have been serving governmental and non-profit entities for over 30 years (previously as part of PAAST, P.L. and SKJ&T, LLP). Richie Tandoc, P.A. strives to maintain its objectives in the rendering of services of the highest quality with local firm attentiveness to all of its governmental and non-profit clients.

Richie Tandoc, P.A.'s professionals, from entry-level accountants, to the managers, and to the partner, are trained to understand the issues and meet the needs of governmental and non-profit entities.

Our professionals bring a comprehensive understanding of the issues that face governmental and non-profit entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

Your proposed engagement team consists of the following supervisory professionals:

- Richie Tandoc, Client Service and Engagement Partner – has 33 years of experience auditing governmental and non-profit organizations;
- Jenny Orantes, Audit Senior Manager – has 25 years of experience auditing governmental and non-profit organizations; and
- Danae Garcia, Audit Supervisor – has 23 years of experience auditing governmental and non-profit organizations.

With this team, the District can be assured that we are committed to performing the audit services within the timeframe required in the request for proposals.

Responsiveness

Richie Tandoc, P.A. takes pride in responding to the needs of its clients. This responsiveness is not only demonstrated by committing to performing our services within the timeframe required, but in responding to other requests as well. Our ability to be responsive will be enhanced by the open communications and excellent working relationship that we hope to develop with the District.

We look forward to hearing from you and to working with the District. As a Partner of Richie Tandoc, P.A., I am the District's primary contact and I am duly authorized to make representations for, and bind, the Firm. I can be reached directly at (305) 720-2502, ext. 101 or at richie@rtandoc-cpa.com.

Sincerely,

Richie Tandoc, P.A.

Richie C. Tandoc
Audit & Assurance Partner

Proposal Requirements

Firm Background

Richie Tandoc, P.A. (the "Firm") was originally founded and incorporated on March 1, 2017, but was originally a member/owner of SKJ&T, LLP and PAAST, P.L. certified public accounting firms, for over two decades. Effective July 16, 2025, Richie Tandoc, P.A. separated from PAAST, P.L. and began operating full-time as its own certified public accounting firm. In addition, all of the governmental audit professionals from PAAST, P.L. have joined Richie Tandoc, P.A. As such, the Firm will continue to provide professional services to its governmental and non-profit clients, including accounting/bookkeeping, auditing, consulting, and other assurance and advisory services.

The Firm's audit and assurance practice (which consists of accounting, compilations, reviews, audits, consulting and other advisory services) is composed 70% of engagements in the governmental and non-profit industries, and 30% in the commercial industry, including investments, construction, manufacturing, distribution, import/export, retail, and services fields.

Richie Tandoc, P.A. is a member of the American Institute of Certified Public Accountants Private Companies Division for CPA firms. Richie Tandoc and all eligible employees are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants, and are in good standing with such Institutes. In addition, two of the members on the assigned engagement team are Certified Fraud Examiners, and are members of the Association of Certified Fraud Examiners.

<u>Size and Organizational Structure of the Firm</u>

Richie Tandoc, P.A. is considered a local CPA firm, and consists of the following owner/partner:

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	33

In addition to the Partner above, the Firm consists of 7 other audit professionals composed of the following:

	Number of Personnel
Audit Professionals:	
Managers/Supervisors	3
Staff	4
Total	7

<u>Experience in Auditing Governmental and Non-Profit Entities</u>

Our audit professionals have substantial experience in auditing governmental and non-profit entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.550 and 10.650, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable. In addition, Richie Tandoc, P.A. is a member of the AICPA's Not-for-Profit Section the Government Finance Officers Association and the Florida Government Finance Officers Association.

The following is a select list of governmental and non-profit audits that the proposed audit team at Richie Tandoc, P.A. have worked on in the last five years (special districts and special purpose governments are highlighted in red):

Governmental and Non-Profit Financial Statement and Single Audits

- Alzheimer's Association SE FL Chapter, Inc.
- Bayfront Park Management Trust
- Bacardi Family Foundation, Inc.
- Boynton Beach Community Red. Agency
- Broward Housing Solutions, Inc.
- Catholic Charities Legal Services, Inc.
- City of Hialeah, Florida
- City of Miami, Florida
- City of Miami Midtown CRA
- City of Miami Omni CRA
- City of Miami SE Overtown Park West CRA
- Coconut Grove Business Improvement District
- CubaNet News, Inc.
- First Call For Help of Broward, Inc.
- Florida Rising, Inc. / Florida New Majority, Inc.
- Florida Rising Together, Inc. / Florida New Majority Education Fund, Inc.
- Kristi House, Inc.
- Foundation For Human Rights in Cuba, Inc.
- Lincoln Road Business Improvement District
- Miami Homes for All, Inc.
- Miami-Dade County Aviation Department
- Miami-Dade County General Segment
- Miami-Dade County Industrial Dev. Authority
- Miami-Dade Expressway Authority
- Miami-Dade Transit
- Miami Sports & Exhibition Authority
- Miami Workers Center, Inc.
- Ophthalmology Research Foundation, Inc.
- Outreach Aid to the Americas, Inc.
- School Board of Miami-Dade County
- Two Ridges Community Development District
- Virginia Key Beach Park Trust
- Washington Avenue Business Imp. District
- West Villages Improvement District
- Wynwood Business Improvement District

Proposed Engagement Team

In order to fulfill our commitment to the District, we have structured the proposed engagement team to be responsive to your needs, consisting of professionals with the skills and experience in dealing with the issues you face. Below are the resumes of the proposed engagement team members.

Richie Tandoc, CPA, CFE

Client Service & Engagement Partner

Responsibilities

Richie will serve as the primary contact for management to ensure open and effective channels of communication. His responsibilities include keeping abreast of important developments concerning issues that would directly affect the District; coordinating the total services to be provided through continuous communication with members of the engagement team; determining the content of the reports to be issued; ascertaining that professional standards have been complied with throughout the engagement; and directing and controlling the efforts of all personnel on the engagement.

Resume

Richie is a Certified Public Accountant and Certified Fraud Examiner with over 33 years of experience providing audit services to governmental and non-profit clients.

Richie specializes in providing services specifically to: non-profit organizations, including charitable, religious and educational organizations and foundations, community

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

social welfare organizations, and business leagues; and governmental organizations, including state and local governments, special districts, and special-purpose governmental organizations. He also specializes in performing Federal and State Single Audits for governmental and non-profit organizations in accordance with *Government Auditing Standards*, OMB Uniform Guidance and Chapter, 10.650 and 10.550, *Rules of the Auditor General*, respectively.

Richie stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Richie is compliant with the Yellow Book requirements for CPE.

Prior to starting Richie Tandoc, P.A., Richie was a Partner with SKJ&T, LLP/PAAST P.L. for 22 years, and prior to that, he was a Senior Manager with KPMG for 8 years. During his time at KPMG, Richie completed a 2-year audit rotation in KPMG's London, England office.

Professional and Business Affiliations:

- Certified Public Accountant, Florida
- Certified Fraud Examiner, ACFE
- *Member*, Association of Certified Fraud Examiners
- *Member*, American Institute of CPAs
- *Member*, Government Finance Officers Association
- *Member*, Florida Government Finance Officers Association
- *Alumni*, Florida International University
- *Member and Co-Chair*, United Way of Miami-Dade County Agency Audit Committee
- *Member*, United Way of Miami-Dade County Community Impact Committee
- *Former Board Member*, Early Learning Coalition of Miami-Dade/Monroe
- *Former Member*, Early Learning Coalition of Miami-Dade/Monroe Finance Committee
- *Member*, FICPA Audit Committee

Richie has provided services to a wide range of governmental clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Hialeah; City of Miami; City of Miami Community Redevelopment Agencies; City of Pompano Beach; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade Expressway Authority; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Jenny Orantes, CFE
Engagement Senior Manager

Responsibilities

Jenny will be responsible for developing and coordinating the overall audit work plan under the direction of the client service partner. Her responsibilities also include supervising staff personnel, coordinating the day-to-day audit fieldwork with the Supervisor, and performing an in-depth review of all pertinent work papers and reports.

Jenny will also be responsible for coordinating the completion of the audit and the preparation of the reports; and for bringing to the attention of the client service partner any technical and sensitive issues, and potential solutions to such.

Resume

Jenny is a Certified Fraud Examiner with over 25 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Senior Manager.

She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Jenny stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Jenny is compliant with the Yellow Book requirements for CPE.

Jenny has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Miami-Dade County; Miami-Dade County Aviation Department; Miami Beach Housing Authority; School Board of Miami-Dade County; School District of Palm Beach County; and Wynwood Business Improvement District.

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

Professional and Business Affiliations:

- Certified Fraud Examiner, ACFE
- *Member*, Association of Certified Fraud Examiners
- *Associate Member*, American Institute of CPAs
- *Associate Member*, Florida Institute of CPAs
- *Member*, Gov't Finance Officers Association
- *Member*, Florida Gov't Finance Officers Association
- *Alumni*, Florida International University
- *Former Member*, United Way of Miami-Dade County Agency Audit Committee

Danae Garcia

Engagement Supervisor

Responsibilities

Danae will assist in the planning of the audit; allocate audit tasks to staff and direct the day-to-day performance of the plan; will be under the supervision of the client service partner and senior manager; supervise audit staff and oversee daily progress of the engagement; communicate with the senior manager regarding the progress of the audit; review all workpapers and reports; and identify any technical issues to be discussed with the senior manager.

Resume

Danae has over 23 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A, she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Supervisor. She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Danae stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Danae is compliant with the Yellow Book requirements for CPE.

Education and Professional Affiliations:

- Bachelor of Accounting, Florida International University
- Currently studying for the Certified Fraud Examiners exam
- Associate Member, AICPA
- Associate Member, FICPA
- Alumni, Florida Int'l University

Danae has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Miami; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Virginia Key Beach Park Trust; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Experience in Auditing Special Districts

Our professionals have substantial experience in auditing governmental entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable.

More specifically, we have significant experience in auditing special districts and other special purpose governmental entities, similar to the District. The following is a select list of special districts that the proposed team members have provided audit services to in the last year:

Boynton Beach Community Redevelopment Agency	
Services Conducted:	Financial statement audit
Principal Contact:	Vicki Hill, Finance Director 100 E. Ocean Ave, Boynton Beach, FL 33435 (561) 600-9092 HillV@bbfl.us

City of Miami Community Redevelopment Agencies (3 Special Districts)	
Services Conducted:	Financial statement audit, Federal single audit, and agreed-upon procedures
Principal Contact:	Miguel Valentin, Finance Officer 819 NW 2nd Ave, 3rd Floor, Miami, FL 33136 (305) 679-6810 mavalentin@miamigov.com

Coconut Grove Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Mark Burns, Executive Director 3250 Mary St. #305, Coconut Grove, FL 33133 (305) 461-5506 mark@grovebid.com

Lincoln Road Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Anabel Llopis, Executive Director 1620 Drexel Ave, Suite 100, Miami Beach, FL 33139 (305) 600-0219 anabel@lincolnrd.com

Miami-Dade County Industrial Development Authority	
Services Conducted:	Financial statement audit
Principal Contact:	Amanda Llovet, CFO 80 SW 8th St, Suite 2801, Miami, FL 33130 (305) 579-0070 allovet@mdcida.org

Two Ridges Community Development District	
Services Conducted:	Financial statement audit
Principal Contact:	Jeff Walker, CFO (Special District Services, Inc.) 2501A Burns Rd, Palm Beach Gardens, FL 33410 (561) 579-630-4922 JWalker@sdsinc.org

West Villages Improvement District	
Services Conducted:	Financial statement audit and state single audit
Principal Contact:	Jeff Walker, CFO (Special District Services, Inc.) 2501A Burns Rd, Palm Beach Gardens, FL 33410 (561) 579-630-4922 JWalker@sdsinc.org

Washington Avenue Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Troy Wright, Executive Director 1234 Washington Ave, #204, Miami Beach, FL 33139 (305) 916-0779 twright@washavemb.com

Understanding of and Ability to Fulfill the Scope of Work

Richie Tandoc, P.A. has the ability and capability to perform the services required in the RFP, based on the proposed team members' experience in auditing similar entities, and our knowledge of and expertise in state and local government accounting and auditing. We understand the scope of work includes an audit of the District's basic financial statements, in accordance with:

- Rules of the Auditor General of the State of Florida, Chapters 10.550;
- Section 218.415, Florida Statutes, *Local Government Investment Policies*;
- Audits of State and Local Governments, issued by the AICPA;
- Generally Accepted Auditing Standards;
- Government Auditing Standards, issued by the Comptroller General of the United States;
- Generally Accepted Governmental Accounting Standards; and
- Any other applicable federal, state, local regulations or professional guidance not specifically listed above, which may be adopted by these organizations in the future.

Our understanding of the reports to be issued for the District, include:

- Report on the fair presentation of the basic financial statements (independent auditor's report);
- Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements (Yellow Book report);
- Management letter in accordance with "Rules of the Auditor General"; and
- Report on compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

As previously mentioned, although the Firm has only recently begun operations as its own CPA firm, all of the government audit professionals at the Firm have been together since their days at SKJ&T, LLP / PAAST, P.L. The three members on the proposed team have been working together since 2003, and have been providing audit services to our governmental clients since then, and will continue to do so under Richie Tandoc, P.A.

Proposed Fees

Richie Tandoc, P.A.'s policy is to estimate fees at amounts that are highly competitive, but will also enable us to respond to your needs and provide the quality of service that the District requires. In general, our fees are based on the level of experience and training of the individuals assigned to the engagement.

Our proposed fees below also include the availability of the members of the engagement team to assist the District in answering any accounting, auditing, and/or financial reporting technical questions, or any other questions within the scope of the audit engagement, during the engagement and throughout the year. We do not charge extra for these kinds of technical questions. However, questions or services that are not within the scope of the audit may include those services that would not impair our independence as your auditors, such as consent letters, certain agreed-upon procedures, tax-related research and inquiries, and certain other financial consulting services, and would therefore be charged at rates agreed-upon with management.

Richie Tandoc, P.A.'s lump sum proposed cost for the annual audit services, are as follows:

Year Ending Sep 30,	Lump Sum Proposed Cost
2026	$ 6,000
2027	6,000
2028	6,200
2029	6,200
2030	6,200

Proposed Timetable

With management's approval, our proposed timetable for the audit is as follows:

Key Phase	Nov		Dec		Jan		Feb	
Audit Planning								
Interim Procedures								
Year-End Substantive Testing								
Exit Conference and Draft Reports								
Final Reports								

Once the timetable is agreed and finalized with management of the District, Richie Tandoc, P.A. will be committed to completing the audit within the dates specified.

Independent Audit Service Proposal

RMcINTOSH CPA
INTEGRITY•INSIGHT•ASSURANCE

2385 NW Executive Center Dr.
Boca Raton, FL 33431
rmcintoshcpa.com

Prepared for North River Ranch Improvement Stewardship District

Prepared By:
McIntosh CPA

July 29, 2026

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Transmittal Letter

July 29, 2026

Board of Supervisors
North River Ranch Improvement Stewardship District
Manatee County, FL

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the North River Ranch Improvement Stewardship District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
President

Statement of Understanding and Scope of Work

The North River Ranch Improvement Stewardship District requires independent audit services for the fiscal years ending September 30, 2026, with an option for four additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

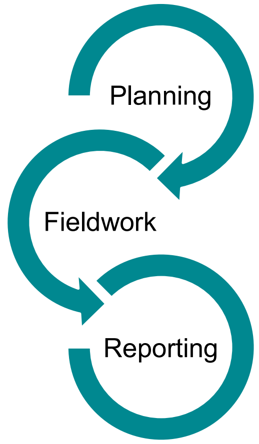
AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline of June 1st and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings over 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071

RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel Mcintosh, CPA

2385 NW Executive Center Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA
CSDA
FASD
FICPA
FGFOA
FASD Board Member/Presenter
FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
  McIntosh CPA
  Founder & President

- 2005 - 2023
  Grau & Associates

Audit Staff	2005 - 2009
Audit Senior	2009 -2011
Audit Manager	2011 - 2014,
Audit Partner	2014 - 2023

- Continuing Professional Education
  Over the last two(2) years

	Hours
Government Accounting & Auditing	37.5
Accounting, Auditing & Other (Incl Ethics)	42.5
Total hours	**80**

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

LIST OF SPECIAL DISTRICTS AUDITED

COMMUNITY DEVELOPMENT

- OVER 200

WATER CONTROL/DRAINAGE

- Central Broward Water Control District
- East Central Regional Water Reclamation Facility
- Old Plantation Water Control District
- Pinellas Park Water Management District
- Pinetree Water Control District (Broward and Palm Beach)
- Ranger Drainage District
- South Central Regional Wastewater Treatment & Disposal Plant

FIRE RESCUE

- San Carlos Park Fire Protection & Rescue District
- Sanibel Fire & Rescue District
- South Trail Fire & Rescue District

OTHER

- Boca Raton Airport Authority
- Greater Boca Raton Beach & Park District
- Indian Trail Improvement District
- Spring Lake Improvement District

Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2026	$7,000
2027	$7,200
2028	$7,400
2029	$7,600
2030	$7,800

The above fees are based on the District not issuing additional Bonds in any of the fiscal years. If Bonds are issued, then fees will be renegotiated.

Appendix

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

RACQUEL MCINTOSH CPA, P.A.

MCINTOSH CPA
2385 NW EXECUTIVE CENTER DRIVE
SUITE 100
BOCA RATON FL 33431

LICENSE NUMBER: AD71848

EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/30/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

State of Florida

Woman & Minority Business Certification

McIntosh CPA

Is certified under the provisions of
287 and 295.187, Florida Statutes, for a period from:
04/05/2026 to 04/05/2028

Pedro Allende
Florida Department of Management Services

FLORIDA DEPARTMENT OF MANAGEMENT SERVICES
SUPPLIER DEVELOPMENT

Office of Supplier Development
4050 Esplanade Way, Suite 380
Tallahassee, Florida 32399
850-487-0915
www.dms.myflorida.com/osd

NORTH RIVER RANCH
IMPOVEMENT STEWARTSHIP DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

---

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

July 29, 2026

TABLE OF CONTENTS

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

July 29, 2026

North River Ranch Improvement Stewardship District
PFM Management Services LLC
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for North River Ranch Improvement Stewardship District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for North River Ranch Improvement Stewardship District. We will provide you with top quality, responsive service.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

North River Ranch Improvement Stewardship District
July 29, 2026

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to North River Ranch Improvement Stewardship District.

Very truly yours,

Berger Toombs Elam
Gaines + Frank

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 70 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and for St. Lucie County for over 34 years. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 100 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	Total
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	6
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of North River Ranch Improvement Stewardship District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

> Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;
>
> ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;
>
> Chapter 21A-1, Florida Administrative Code;
>
> Section 473.315, Florida Statutes; and,
>
> Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 70 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)
We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

South Village Community Development District
Darrin Mossing, Governmental Management Services LLC
(407) 841-5524

Gateway Services Community Development District
Stephen Bloom, Inframark LLC
(954) 753-5841

Clearwater Cay Community Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community
Development District

Poinciana West Community
Development District

Port of the Islands Community
Development District

Portofino Isles Community
Development District

Quarry Community Development
District

Renaissance Commons Community
Development District

Reserve Community
Development District

Reserve #2 Community
Development District

River Glen Community
Development District

River Hall Community
Development District

River Place on the St. Lucie
Community Development District

Rivers Edge Community
Development District

Riverwood Community
Development District

Riverwood Estates Community
Development District

Rolling Hills Community
Development District

Rolling Oaks Community
Development District

Sampson Creek Community
Development District

San Simeon Community
Development District

Six Mile Creek Community
Development District

South Village Community
Development District

Southern Hills Plantation I
Community Development District

Southern Hills Plantation III
Community Development District

South Fork Community
Development District

St. John's Forest Community
Development District

Stoneybrook South Community
Development District

Stoneybrook South at ChampionsGate
Community Development District

Stoneybrook West Community
Development District

Tern Bay Community
Development District

Terracina Community Development
District

Tison's Landing Community
Development District

TPOST Community Development
District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement District

Troup Indiantown Water Control District

Current or Recent Single Audits

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties
(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board
Indian River School District – Internal Accounts

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be $13,500 for the years ending September 30, 2026 and 2027, $14,175 for the year ending September 30, 2028 and $14,600 for the years ending September 30, 2029 and 2030. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of North River Ranch Improvement Stewardship District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of North River Ranch Improvement Stewardship District as of September 30, 2026, 2027, 2028, 2029 and 2030. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP
Director – 31 years experience

Education
- University of Central Florida, B.A. – Accounting
- Barry University – Master of Professional Accountancy

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy
- Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Associate Member, Florida Government Finance Office Associates
- Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- St. Lucie District School Board Superintendent Search Committee (2013 – present)
- Board Member – Phrozen Pharoes (2019-2021)

Professional Experience
- Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19th Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Director

Continuing Professional Education

- Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:
  Not-for-Profit Auditing Financial Results and Compliance Requirements
  Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 14 years total experience

Education
- University of North Florida, B.B.A. – Accounting
- University of Alicante, Spain – International Business
- Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

Professional Experience

- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA
Director – 12 years

Education
- Indian River State College, A.A. – Accounting
- Florida Atlantic University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate member of the Government Finance Officers Association

Professional Experience
- Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
    - Governmental Accounting Report and Audit Update
    - Analytical Procedures, FICPA
    - Annual Update for Accountants and Auditors
    - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Director – 10 years

Education
- Indian River State College, B.S. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate of the Government Finance Officers Association

Professional Experience
- Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
    - Governmental Accounting Report and Audit Update
    - Analytical Procedures, FICPA
    - Annual Update for Accountants and Auditors
    - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA
Director – 12 years

Education
- University of Central Florida, B.S. – Accounting
- Florida Atlantic University, MACC

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Affiliate member Government Finance Officers Association

Professional Experience
- Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education
- Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
  Governmental Accounting Report and Audit Update
  Annual Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 34 years

Education
- Stetson University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience
- Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

    Counties:
    St. Lucie County

    Municipalities:
    City of Fort Pierce
    City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:
Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:
The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ♦ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ♦ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ♦ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly
Senior Accountant – 14 years

Education
- Florida Atlantic University, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder
Manager – 11 years

Education
- Florida Atlantic University, B.B.A. – Accounting

Professional Experience
- Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education
- Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell, CPA
Senior Accountant – 5 years

Education
- ♦ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience
- ♦ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- ♦ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Personnel Qualifications and Experience

Dylan Dixon
Senior Accountant – 4 years

Education
- Indian River State College, B.S. – Accounting
- Florida Gulf Coast University, M.S. – Accounting

Professional Experience
- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- Mr. Dixon is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Brennen Moore
Staff Accountant – 3 years

Education

- Indian River State College, B.S. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant – 2 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant – 2 years

Education
- Stetson University, B.B.A. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155
DGPerry.com

Report on the Firm's System of Quality Control

December 4, 2025

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL , in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry

DG Perry

DG Perry
CPAs + Advisors

North River Ranch ISD
Auditor Selection - Manager's Recommended Rankings

Criteria	Possible Points	Grau & Associates	Grau & Associates Rec. Points	Richie Tandoc, P.A.	Richie Tandoc, Rec. Points	McIntosh CPA	McIntosh Rec. Points	Berger, Toombs, Elam, Gains, and Frank	Berger, Toombs, Elam, Gains, and Frank Rec. Points
Ability of Personnel	20.0	Qualified, Multiple CPAs on Staff	20.0	Qualified, Multiple CPAs on Staff	20.0	One Qualified CPA on Staff	20.0	Qualified, Multiple CPAs on Staff	20.0
Proposer's Experience	20.0	Extensive CDD Experience	20.0	Extensive CDD Experience	20.0	Some CDD Experience	20.0	Extensive CDD Experience	20.0
Understanding of Scope of Work	20.0	Sufficient	20.0	Sufficient	20.0	Sufficient	20.0	Sufficient	20.0
Ability to Furnish Required Services	20.0	Capable	20.0	Capable	20.0	Capable	20.0	Capable	20.0
Price for Services for Three Years	20.0	$9,000 + $9,200 + $9,400 + $9,600+ $9,800 =$47,000	9.3	$6,000 + $6,000 + $6,200+ $6,200 + $6,200 = $30,600	20.0	$7,000 + $7,200+ $7,400+ $7,600 +$7,800 = $37,000	15.8	$13,500 + $14,175 + $14,600 + $14,600 + $14,600 =$ 71,475	1.4
Total	**100.0**		**89.3**		**100.0**		**95.8**		**81.4**

North River Ranch Improvement Stewardship District

<u>BOARD OF SUPERVISORS' MEETING AGENDA</u>

- Call to Order
- Roll Call to Confirm Quorum
- Public Comment Period *[for any members of the public desiring to speak on any proposition before the Board]*

Please refer to attached Resolution 2021-17, Providing for the Public's Opportunity to be Heard Addressing Public Meetings and Public Comment Period.

RESOLUTION 2021-17

A RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT PROVIDING FOR THE PUBLIC'S OPPORTUNITY TO BE HEARD; DESIGNATING PUBLIC COMMENT PERIODS; DESIGNATING A PROCEDURE TO IDENTIFY INDIVIDUALS SEEKING TO BE HEARD; ADDRESSING PUBLIC DECORUM; ADDRESSING EXCEPTIONS; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the North River Ranch Improvement Stewardship District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 2021-191, Laws of Florida, and Chapter 189, Florida Statutes, being situated entirely within Manatee County, Florida; and

WHEREAS, Section 286.0114, *Florida Statutes*, requires that members of the public be given a reasonable opportunity to be heard on a proposition before a board or commission; and

WHEREAS, Section 286.0114, *Florida Statutes*, sets forth guidelines for rules and policies that govern the public's opportunity to be heard at a public meeting; and

WHEREAS, the District's Board of Supervisors (the "Board") finds that it is in the best interests of the District to adopt by resolution a policy (the "Public Comment Policy") for immediate use and application.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT:

SECTION 1. DESIGNATING PUBLIC COMMENT PERIOD. The District's Chair, his or her designee, or such other person conducting a District meeting (the "Presiding Officer"), shall ensure that there is at least one period of time (the "Public Comment Period") in the District's meeting agenda whereby the public has an opportunity to be heard on propositions before the Board, as follows:

a) An initial Public Comment Period shall be provided at the start of each Board meeting before consideration of any propositions by the Board. In the event there are propositions that come before the Board that are not listed on the agenda, the Presiding Officer shall announce a Public Comment Period on such proposition prior to the Board voting on the matter.

b) Speakers shall be permitted to address any agenda item or non-agenda matter(s) of personal or general concern, during the initial Public Comment Period.

c) Individuals wishing to make a public comment are limited to three (3) minutes per person. Potential speakers may not assign his/her three (3) minutes to extend another speaker's time.

d) The Presiding Officer may extend or reduce the time periods set forth herein in order to facilitate orderly and efficient District business, provided however that a reasonable opportunity for public comment shall be provided consistent with the requirements of Section 286.0114, *Florida Statutes*. The Presiding Officer may also elect to set and announce additional Public Comment Periods if he or she deems it appropriate.

SECTION 2. DESIGNATING A PROCEDURE TO IDENTIFY INDIVIDUALS SEEKING TO BE HEARD. Unless otherwise directed and declared by the Presiding Officer, individuals seeking to be heard on propositions before the Board shall identify themselves by a show of hands at the beginning of each Public Comment Period, as announced by the Presiding Officer. Alternatively, in the event that public attendance is high, and/or if otherwise in the best interests of the District in order to facilitate efficient and orderly District business, the Presiding Officer may require individuals to complete speaker cards that include the individual's name, address, the proposition on which they wish to be heard, the individual's position on the proposition (i.e., "for," "against," or "undecided"), and if appropriate, to indicate the designation of a representative to speak for the individual or the individual's group. In the event large groups of individuals desire to speak, the Presiding Officer may require each group to designate a representative to speak on behalf of such group. Any attorney hired to represent an individual or company's interests before the Board shall notify the Board of such representation prior to proving any public comment.

Sections 1 and 2 herein shall be deemed to apply only to District Board meetings, but the Presiding Officer of a District workshop in his or her discretion may elect to apply such Sections to District workshops.

SECTION 3. PUBLIC DECORUM. The following policies govern public decorum at public meetings and workshops:

a) Each person addressing the Board shall proceed to the place assigned for speaking, and should state his or her name and address in an audible tone of voice for the public record.

b) All remarks shall be addressed to the Board as a body and not to any member thereof or to any staff member. No person other than a Board Supervisor or District staff member shall be permitted to enter into any discussion with an individual speaker while he or she has the floor, without the permission of the Presiding Officer.

c) Nothing herein shall be construed to prohibit the Presiding Officer from maintaining orderly conduct and proper decorum in a public meeting. Speakers shall refrain from disruptive behavior, and from making vulgar or threatening remarks. Speakers shall refrain from launching personal attacks against any Board Supervisor, District staff member, or member of the public. The Presiding Officer shall have the discretion to remove any speaker who disregards these policies from the meeting.

d) In the case that any person is declared out of order by the Presiding Officer and ordered expelled, and does not immediately leave the meeting facilities, the following steps may be taken:

   i. The Presiding Officer may declare a recess.
   ii. The Presiding Officer may contact the local law enforcement authority.
   iii. In case the person does not remove himself or herself from the meeting, the Presiding Officer may request that he or she be placed under arrest by local law enforcement authorities for violation of Section 871.01, *Florida Statutes*, or other applicable law.

SECTION 4. EXCEPTIONS. The Board recognizes and may apply all applicable exceptions to Section 286.0114, *Florida Statutes,* including those set forth in Section 286.0114(3), *Florida Statutes,* and other applicable law. Additionally, the Presiding Officer may alter the procedures set forth in this Public Comment Policy for public hearings and other special proceedings that may require a different procedure under Florida law.

SECTION 5. SEVERABILITY. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 10th day of February, 2021.

Attest:	**NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT**
Secretary/Assistant Secretary	Chair, Board of Supervisors

North River Ranch
Improvement Stewardship District

Consent Agenda

North River Ranch
Improvement Stewardship District

Minutes of July 8, 2026
Board of Supervisors'
Meeting

MINUTES OF MEETING

NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT
BOARD OF SUPERVISORS' MEETING MINUTES
Wednesday, July 8, 2026, at 1:15 p.m.
8141 Lakewood Main Street,
Bradenton, FL 34202

Board Members present via phone or in person:

Pete Williams	Chairperson	
Janice Snow	Vice Chairperson	
John Blakley	Assistant Secretary	
Dale Weidemiller	Assistant Secretary	(via phone)
John Leinaweaver	Assistant Secretary	(via phone)

Also present:

Vivian Carvalho	PFM MS LLC – District Manager	
Jim Schler	Neal Communities - Developer	
Kwame Jackson	PFM MS LLC – ADM	(via phone)
Amanda Lane	PFM MS LLC – District Accountant	(via phone)
Johnathan Johnson	Kutak Rock – District Counsel	(via phone)
Rob Engel	Stantec – District Engineer	(via phone)
Tom Panaseny	Neal Communities – Developer	(via phone)
John McKay	J.H. McKay, LLC – Consultant	
Andy Richardson	Neal Land & Neighborhoods – Developer	(via phone)
Cori Morgan	Lifestyle Director	(via phone)
Jeff Ramer	Field Services Operation Manager	(via phone)
Racheal Meade	PFM MS LLC – District Manager	
Kristen Oriente		

FIRST ORDER OF BUSINESS **Administrative Matters**

Call to Order and Roll Call

The Board of Supervisors' Meeting of the North River Ranch ISD was called to order at 1:15 p.m.

Ms. Carvalho proceeded with roll call and confirmed quorum to proceed with the meeting.

Those in attendance are outlined above either in person or via speakerphone.

Public Comment Period

It was noted that no one from the public was present.

Consent Agenda

1. **Minutes of the June 10, 2026, Board of Supervisors' Meeting**
2. **Minutes of the June 10, 2026, Auditor Selection Committee Meeting**
3. **Advanced Aquatic Proposal for Midge Fly Treatment at Pond 21**
4. **Brown's Tree Service Proposal for Brightwood Pavillion Palm and Oak Tree Trimming**
5. **Clearview Change Order #1 Regarding Environmental Permitting Support for FL Hamer Ext. Jones Buckeye Project**
6. **Cortex Engineering Proposal for Fort Hamer Roundabout Design and Construction**
7. **Glass Doctor Proposal for Window Replacement at Brightwood Game Room**
8. **Kimley-Horn Agreement for Environmental Permitting Support for FT Hamer Ext**

Jones Buckeye Project

9. **Kimley-Horn Agreement for Environmental Permitting Support for Jones Buckeye Project**
10. **Maddtraxx Proposal for Vacuum Cleaning of Storm Drainpipe**
11. **Parrish Bike Repair Proposal for Bike Maintenance**
12. **Pool Table Pros Proposal for Brightwood Pool Table Re-felt**
13. **Rayco Electric Proposal for East Monument Underground Electrical Installation**
14. **Safetouch Proposal for Brightwood Backup UPS Replacement**
15. **Southern Land Services Proposal for Seeding Phase 2 Swales**
16. **Steadfast Proposal for Landscape Installation at Erast End Little River**
17. **Yellowstone Proposal for Riverfield Verandah Irrigation Faceplate Replacement**
18. **District Financial Statement**

The Board reviewed the Consent Agenda Items

ON MOTION by Mr. Williams seconded by Ms. Snow, with all in favor, the Board approved the Consent Agenda Items 1 – 18.

SECOND ORDER OF BUSINESS **Business Matters**

Consideration of Change Order #4 with Frederick Derr & Company for NRR Phase 4-2C

Mr. Engel gave an overview and noted that there was a zero-change order with a $518 decrease.

There was brief discussion regarding the change order. It was noted a corrected change order needs to be provided to the Chair and District Management.

ON MOTION by Mr. Williams, seconded by Ms. Snow with all in favor, the Board approved Consideration of Change Order #4 with Frederick Derr & Company for NRR Phase 4-2C.

Consideration of Maverick Proposal for Phase 4-2C Mail Kiosk and Shade

Mr. Richardson gave an overview and noted the need for Mail Kiosks to match previous phases.

ON MOTION by Mr. Williams, seconded by Ms. Snow with all in favor, the Board approved Consideration of Maverick Proposal for Phase 4-2C Mail Kiosk and Shade.

Consideration of Maverick Proposal for Riverfield Pool Awning Replacement

Mr. Ramer noted the need to replace the awnings due to ripped fabric on three separate structures.

ON MOTION by Mr. Williams, seconded by Ms. Snow, with all in favor, the Board approved Consideration of Maverick Proposal for Riverfield Pool Awning Replacement.

Consideration of Impact Landscaping Hurricane Plan Pricing

It was noted that the Hurricane Plan Pricing from Impact was the only pricing received.

Mr. Williams requested additional quotes from vendors for the other sections within the community.

ON MOTION by Mr. Williams, seconded by Ms. Snow, with all in favor, the Board approved Consideration of Impact Landscaping Hurricane Plan Pricing.

<u>THIRD ORDER OF BUSINESS</u> **Other Business**

Staff Reports

District Counsel – No report.

District Engineer – Mr. Engel noted that they have advertised for the re-bid of the irrigation and maintenance contracts for zone 3 and 7. There will be a mandatory pre-bid meeting on Friday, July 10, 2026. Opening bids are anticipated on July 29, 2026, and a recommendation of award to the August 12, 2026, Board Meeting.

District Manager – Ms. Carvalho noted the next meeting is scheduled for August 12th, which will include the Public Hearing on the budget. The meeting will be held at the library.

Ms. Carvalho stated that mail notices will go out to the District due to the budget increase.

Field Operations Manager – No report.

Lifestyle Director – No report.

Audience Comments and Supervisor Requests

No request.

<u>FOURTH ORDER OF BUSINESS</u> **Adjournment**

There was no further business to be discussed.

ON MOTION by Mr. Williams, seconded by Mr. Blakley, with all in favor, the July 8, 2026, Board of Supervisor's Meeting for the North River Ranch Improvement Stewardship District was adjourned at 1:29 p.m.

____
Secretary / Assistant Secretary

____
Chairperson / Vice Chairperson

North River Ranch
Improvement Stewardship District

C&M Proposal for
Little River Way Base Repair and Final Lift

YORKCDD - Roadwork

JOB NAME	North River Ranch Phase 2
OWNER	North River Ranch Improvement Stewardship District
CONTACT	Andy Richardson
DATE	7/7/2026

	BID ITEM	QUANTITY	UNIT	ADJ BID	ADJ TOTAL
	GENERAL CONDITIONS				
1	Injecting Leak in Storm Box	1.00	LS	1,750.00	1,750.00
2	Base Repair (Remove Unsuitable Base and Replace with Base and Asphalt)	1.00	LS	6,750.00	6,750.00
3	Final Lift Asphalt	2,800.00	SY	13.50	37,800.00
4	Striping	1.00	LS	4,000.00	4,000.00
5	MOT	1.00	LS	1,250.00	1,250.00
					51,550.00
	GENERAL CONDITIONS				51,550.00
	GRAND TOTAL:				51,550.00

7/15/26

C&M ROAD BUILDERS SARASOTA, FL

North River Ranch
Improvement Stewardship District

Frederick Derr CO #4 for
Phase 4-2C

Change Order

No. 4

Date of Issuance: **June 11, 2026** Effective Date: **July 15, 2026**

Project: **NRR Phase 4 -2C**	Owner: **North River Ranch Improvement Stewardship District**	Owner's Contract No.:
Contract: **$5,582,622.90**		Date of Contract: **April 7, 2026**
Contractor: **Frederick Derr & Company, Inc.**		Engineer's Project No.: **215616746**
		Contractor No.:

The Contract Documents are modified as follows upon execution of this Change Order:

Description:

Re-configuring some of the potable/reclaimed/sanitary services as shown on the approved plans to better accommodate fit and future common area irrigation

Attachments: (List documents supporting change):

Frederick Derr & Company, Inc. CO#4- Received 06/11/2026

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price:	Original Contract Times: ☐ Working days ☒ Calendar days
	Substantial completion (days or date): **335 Days (03/17/2027)**
$ **5,582,622.90**	Ready for final payment (days or date): **365 Days (04/16/2027)**
[Increase] [Decrease] from previously approved Change Orders No. **0** to No. **3**:	[Increase] [Decrease] from previously approved Change Orders No. **0** to No. **3**:
	Substantial completion (days):
$ **32,600.90**	Ready for final payment (days):
Contract Price prior to this Change Order:	Contract Times prior to this Change Order:
	Substantial completion (days or date): **335 Days (03/17/2027)**
$ **5,615,223.50**	Ready for final payment (days or date): **365 Days (04/16/2027)**
~~[Increase]~~ **[Decrease]** of this Change Order:	[Increase] [Decrease] of this Change Order:
	Substantial completion (days or date): **N/A**
$ **(518.00)**	Ready for final payment (days or date): **N/A**
Contract Price incorporating this Change Order:	Contract Times with all approved Change Orders:
	Substantial completion (days or date): **335 Days (03/17/2027)**
$ **5,614,705.80**	Ready for final payment (days or date): **365 Days (04/16/2027)**

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: [signature]	By: [signature]	By: [signature]
Engineer (Authorized Signature)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Date: July 9th, 2026	Date: 7/21/26	Date: 7/13/2026

Approved by Funding Agency (if applicable): ____________ Date:

V:\2156\active\215616746\civil\construction_phase_documents\contract_docs\nrr_ph_4_c2\change_orders\received\con_nrrisd_nrr-ph-4-2c_co-4_-518.00_ib-rd-construction_fred-derr_20260611_updated_20260709.docx

FREDERICK DERR & COMPANY
INCORPORATED

CONTRACT CHANGE ORDER

6/11/2026

Number	**4.00**
Job:	North River Ranch
Phase:	IV-C2

North River Ranch Improvement
Stewardship District
3501 Quadrangle Blvd, Ste 270
Orlando, FL 32817-8329

CITCDD

We agree to the following changes, additions, or deductions:

ITEM	DESCRIPTION	EST QUAN	UNIT	UNIT $	TOTAL $
1-04-000	**IIA Water Distribution**				
1-04-130	Single Service - Short	2.00	EA	1,373.00	2,746.00
1-04-150	Double Service - Short Potable Water	-1.00	EA	2,414.00	-2,414.00
	Water Distribution Total				**332.00**
1-05-000	**IIB Sanitary Sewer**				
1-05-180	Single Service Sanitary	-2.00	EA	1,525.00	-3,050.00
1-05-190	Double Service	1.00	EA	2,185.00	2,185.00
	Sanitary Sewer Total				**-865.00**
1-06-000	**II Reclaimed Distribution**				
1-06-020	Private Irrig Meter Asmby (3/4")	-2.00	EA	2,960.00	-5,920.00
1-06-150	Single Service - Long	-2.00	EA	1,460.00	-2,920.00
1-06-170	Double Service - Long Reclaimed	1.00	EA	2,405.00	2,405.00
1-06-180	2" Above Ground Service	1.00	EA	6,450.00	6,450.00
	Reclaimed Distribution Total				**15.00**

REASON FOR CHANGE: Revise utility service layouts along Spruce River Way. Change common area reclaim assembly sizes.

Proposed ______________________
For the Contractor

Accepted ______________________
For the Engineer

Accepted ______________________
For the Owner

THIS CHANGE ORDER NET	$ (518.00)
EXISTING CONTRACT TOTAL	$ 5,615,223.80
NEW CONTRACT TOTAL	$ 5,614,705.80

North River Ranch
Improvement Stewardship District

Impact Proposal for
Wildleaf Buffer Tree Replacement

Impact Landscaping & Irrigation
311 Sarasoat Center Blvd
Sarasota, FL 34240
PH: 941-488-7700

NRR O/M

PROPOSAL

Name	NRR ISD	Pref Vendor & PO	
Address	11251 Rolling Fork	Sales Rep	*RUBEN*
Community	NRR zone 4	Date	*7/7/2026*
Email	jramer@nealland.com	Approved By	
Phone	(941) 376-8496	Billable to	*HOA*
Send To		Budget Limit	
Job # or Name		Warranty	

Irrigation: Open Call Estimate Technician for same day install

Scope of Work:

Proposal to install the following plant material behind this address

QUANTITY	DESCRIPTION	SIZE	UNIT COST	EXTENDED
51	pitch apple	7g	$ 56.50	$ 2,881.50
25	bags of cocoabrown mulch	2 cf	$ 7.00	$ 175.00
ADDITIONAL CHARGES				
3	Labor fees		$ 75.00	$ 225.00
0	Heavy Equipment		$ -	$ -
1	Irrigation support		$ 150.00	$ 150.00
			TOTAL	**$ 3,431.50**

Pete Williams-Chairman
Accepted

7/8/26
Date

Proposal is good for 30 days.

If a billing statement balance is not paid in full when due, interest will be charged on any unpaid balance that remains past due beginning on the first day it is past due and continuing until paid at the rate of 18% per annum (or the maximum lawful rate if less.) Should Impact Landscaping and Irrigation, LLC employ an attorney to enforce any of the provisions hereof, to protect its interest in any matter arising under this contract, to collect damages for the breach of this contract, the customer(s) jointly and severally agree to pay Impact Landscaping and Irrigation, LLC all reasonable costs, charges, expenses and attorney's fees expended or incurred therein.

North River Ranch
Improvement Stewardship District

Maddtraxx Proposal for
Preparation for Future Monument at US301 &
Little River Way

PROPOSAL

DATE	7/22/2026
PAYMENT TERMS	NET 30
PO NUMBER	

MaddTraxx LLC
3946 Sasser Rd
Zolfo Springs FL 33890
863-832-4807

YORKCDD - Earthwork

BILL TO
North River Ranch

JOB
Monument Pad at US 301 & Little River Way

SCOPE	AMOUNT
Provide all labor, equipment, and materials necessary to grade the designated area behind the existing sidewalk and silt fence. Import and compact fill to match the adjacent sidewalk elevation and create a stable base for future monument installation by others. Grade the area to a 4:1 slope and furnish and install clean, washed shell as a top dressing for the ceremony.	$8,400
Total :	**$8,400.00**

Summary	
Skid Steer with operator (2 Days)	$2,500
Dump Trailer (2 Days)	$1,000
Roller compactor rental delivered and removed (1 Day)	$1,150
Small washed shell delivered from Bermonts Clarion Pit (2 Loads)	$3,050
Hand Labor (2 Days)	$700

Thank you for allowing MaddTraxx to service your land needs!
Contact office@maddtraxx.com for any questions or concerns.
Please make check payable to MaddTraxx LLC.

TERMS

Bid price (as shown) for work described above is $8,400. Upon execution, it constitutes a binding purchase order.

Signature of Acceptance

Signature of Acceptance

North River Ranch
Improvement Stewardship District

Maddtraxx Proposal for Preparing
Future Stockpile Area

MADDTRAXX
RESIDENTIAL - COMMERCIAL - AGRICULTURAL

CITCDD - Earthwork

PROPOSAL

Project: North River Ranch Phase 4C Disking

Date: July 13, 2026

Thank you for the opportunity to provide this proposal for the North River Ranch Phase 4C Disking project. MaddTraxx LLC is pleased to submit our proposal and is committed to delivering quality workmanship, maintaining a safe jobsite, and completing the project in a professional and timely manner.

Proposal Price

Description	Amount
Provide all necessary labor, and equipment to disk the designated future stockpile area for the purpose of eliminating existing vegetation and preparing the site to satisfy project vegetation testing (Vegetest) requirements.	$7,160.00
TOTAL PROPOSAL AMOUNT	$7,160.00

Payment Terms

Net 30 days.

Please make checks payable to MaddTraxx LLC.

7/13/24

Respectfully Submitted,

Dustin Maddox

Dustin Maddox
President
MaddTraxx LLC
(863) 832-4807
dustin@maddtraxx.com

North River Ranch
Improvement Stewardship District

Maddtraxx Proposal for Stump Removal on Grand River Parkway & Fort Hamer Road

NRR O/M - Storm Landscape replacement

PROPOSAL

DATE	7/2/2026
PAYMENT TERMS	NET 30
PO NUMBER	070226Stumps

MaddTraxx LLC
3946 Sasser Rd
Zolfo Springs FL 33890
863-832-4807

BILL TO
North River Ranch

JOB
Grand River Stumps

SCOPE	QUANTITY	RATE	AMOUNT
Utilize mini excavator with pick up and dump trailer to dig approx (15) stumps along Grand River and Fort Hamner Road. Equipment used : Pick up with dump trailer 2nd Pick up with equipment trailer Mini excavator w/ thumb	1	1	$1,975.00
		Total :	**$1,975.00**

Thank you for allowing MaddTraxx to service your land needs!
Contact office@maddtraxx.com for any questions or concerns.
Please make check payable to MaddTraxx LLC.

TERMS
Bid price (as shown) for work described above is $1975.00. Upon execution, it constitutes a binding purchase order.

Pete Williams / Board Chairman 7/6/26

Signature of Acceptance

Signature of Acceptance

North River Ranch
Improvement Stewardship District

Maverick Proposal for
Repairing Wildleaf Sign

NRR SIGN POLE ESTIMATE
Replacement Pole for NRR

Grand Total (USD)
$875.00

NRR O/M

BILL TO
North River Ranch Improvement Stewardship District
Andy Richardson

9413768496
arichardson@nealland.com

Estimate Number: 911
Estimate Date: July 6, 2026
Valid Until: August 5, 2026
Grand Total (USD): **$875.00**

ITEMS	QUANTITY	PRICE	AMOUNT
Sign repairs Removing old damaged pole and replacing decorative street name signs with new pole, finial, collar. Pricing includes labor and travel charge	1	$875.00	$875.00

Grand Total (USD): **$875.00**

Notes / Terms

To initiate the project, a Material Aquisition invoice payment is required upon proposal approval before any materials are ordered, with the remaining balance due upon project completion and satisfaction. We assure you of our commitment to deliver high-quality results and maintain open communication throughout the project's duration.

Payment for services provided by Maverick Building Solutions ('the company') is due within thirty (30) days of project completion. After sixty (60) days of a failure to pay within this timeframe will result in a 1.5% monthly interest charge on the unpaid balance. Payment can be made via check, Automated Clearing House (ACH). In cases of non-payment, the debtor will bear all costs associated with collections, including legal fees and court costs. The company reserves the right to employ all lawful means to collect outstanding amounts after 90 days of non-payment of final invoice. Thank you.

Approved and accepted by: ______________________
Pete Williams, Chairman
Date: 7/7/26

Maverick Building Solutions - Excellence in all we do, for you!

MAVERICK BUILDING SOLUTIONS
805 Charles Boulevard
Oldsmar, Florida 34677
United States

Contact Information
Mobile: 205-704-9412
Phillip@maverickbuildingsolutions.com

North River Ranch
Improvement Stewardship District

RIPA Proposal for Reclaimed Water Meter Lids in Phase 4E

FORCDD - Reclaimed

To:	North River Ranch Stewardship District	**Contact:**	Tom Panaseny
Address:	5824 Lakewood Ranch Blvd North	**Phone:**	941-328-1210
	Sarasota, FL 34240	**Fax:**	
Project Name:	26-NS26 Crescent Creek Reclaim Lids	**Bid Number:**	
Project Location:	North River Ranch 4E - Crescent Creek	**Bid Date:**	7/20/2026

Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
RECLAIM WATER					
001	METER LIDS	60.00	EACH	$45.50	$2,730.00
	Total Price for above RECLAIM WATER Items:				**$2,730.00**

Total Bid Price: $2,730.00

ACCEPTED: The above prices, specifications and conditions are satisfactory and are hereby accepted. **Buyer:** **Signature:** **Date of Acceptance:** 7/21/26	**CONFIRMED:** **Ripa & Associates** **Authorized Signature:** **Estimator:** Nate Simmons (520) 240-2240 nsimmons@ripaconstruction.com

North River Ranch Improvement Stewardship District

RIPA Proposal for Reclaimed Water Reconfiguration to Private - Phase 4EF

CIVIL | UTILITY CONSTRUCTORS

FORCDD - Reclaimed/Irrigation

To:	~~Neal Land & Neighborhoods~~ NRR ISD		**Contact:**	Tom Panaseny
Address:	5800 Lakewood Ranch Boulevard		**Phone:**	941-328-1210
	Sarasota, FL 34240		**Fax:**	
Project Name:	North River Ranch 4E Reclaim Air Gaps		**Bid Number:**	
Project Location:	North River Ranch 4E - Crescent Creek, Parrish, FL		**Bid Date:**	7/15/2026

Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
CRESCENT CREEK RECLAIM					
001	MOBILIZATION	6.00	HR	$360.00	$2,160.00
002	MAINTENANCE OF TRAFFIC	1.00	LS	$1,500.00	$1,500.00
003	CONNECT TO EXISTING RECLAIM METER	3.00	EACH	$3,750.00	$11,250.00
004	INSTALL SEPARATION & PERMANENT BLOWOFF ASSEMBLY	3.00	EACH	$5,550.00	$16,650.00
005	REMOVE & REPLACE CURB	125.00	LF	$98.40	$12,300.00
006	REMOVE & REPLACE ADA RAMP	1.00	EACH	$1,925.00	$1,925.00
	Total Price for above CRESCENT CREEK RECLAIM Items:				**$45,785.00**

Total Bid Price: $45,785.00

Notes:

- THIS PROPOSAL REFLECTS THE COST TO INSTALL RECLAIM SEPARATIONS AND RESTORE CONCRETE AT 2 LOCATIONS.
- LANDSCAPING (SOD) AND IRRIGATION BY OTHERS.

ACCEPTED:	**CONFIRMED:**
The above prices, specifications and conditions are satisfactory and are hereby accepted.	**Ripa & Associates**
Buyer:	
Signature:	**Authorized Signature:**
Date of Acceptance: 7/15/26	**Estimator:** Nate Simmons (520) 240-2240 nsimmons@ripaconstruction.com

North River Ranch Improvement Stewardship District

Stand Out Pool Proposal for Brightwood Pool Light Fixture Replacements

NRR O/M

QUOTE #6590

SENT ON:

Jul 03, 2026

RECIPIENT:

North River Ranch ISD Brightwood Pavilion

11510 Little River Way
Parrish, Florida 34219

115 North Tamiami Trail
suite 5
Nokomis, Florida 34275

Phone: 941-201-1170

Email: standoutpools@gmail.com

Website: standoutpools.com

Product/Service	Description	Qty.	Unit Price	Total
Rebuild Pool Light LED and Gasket	Rebuilding pool light keeps the same housing while replacing the gasket and bulb. (This doesn't guarantee the housing is fully functioning or will last as it's a repair not a replacement).	5	$550.00	Not included $2,750.00*
Spa Electric R10 Light White Faceplate - White LED	Full replacement of fixture using existing cable. Best option for commercial pools with people pulling fixtures out. This will match the one currently installed in the shallow end.	5	$1,450.00	Optional $7,250.00

* Non-taxable

Total **$7,250.00**

PAYMENT TERMS
Pool Renovation/Pool and Patio Renovation
35% at signing,
50% due when pool ready for plaster
15% at completion

Patio Renovation
35% at signing
65% at completion

Buyer agrees that all payments are due upon receipt and payments must be made timely to ensure project stays on schedule.

Payment may be mailed into the following address:
Stand Out Pools
115 N Tamiami Trl Suite 5
Nokomis, Fl 34275

Pool Renovation Terms

If we have to chip more than 20 percent of the old plaster we charge $3.00 per square foot. This covers the unforeseen labor and disposal charges.

The client must notify Stand Out Pools prior to signing this agreement if the pool(s), spa(s), or any other bodies of water are leaking water. If the pool is leaking, Stand Out Pools strongly recommends doing a pre-renovation leak detection. Stand Out Pools offers a 30 day leak warranty to cover any leaks directly caused by our renovation work.

The client is responsible for the refilling of the pool. This can be done from a city/county fill source or by paying for a water truck delivery service. If you have well water we recommend filling with a water delivery service. Well water can stain the new plaster. If a client opts to fill off well water we can not guarantee a stain free plaster job.

Stand Out Pools offers a one year warranty on all workmanship and labor provided in this contract. Stand Out Pools will repair the affected area and work directly related to the workmanship defect or failure. Stand Out Pools will not repair areas unaffected by or related to the workmanship failure or defect.

StoneScapes offers a Limited Lifetime Warranty of the plaster material. This warranty is not transferable. This warranty does not cover physical damage to the plaster. This warranty does not cover staining or fading of the finish. Chemicals must be kept in an acceptable range. This is a hand applied finish that will have minor imperfections.

Deck resurfacing is a topical application. Cracking can not be warrantied. Stand Out Pools will stand behind the adhesion of the deck texture but will not fix future cracking that is a result of the underlying deck cracking.

Paver/Travertine pavers can vary in color vs. the samples. This is typical of any manufactured/natural paver.

Stand Out Pools is not responsible for damage to grass, curbs, sidewalks, or sprinkler systems that are adjacent to the pool access routes.

Arbitration: Any controversy or claim arising out of or relating to this agreement, or the breach thereof, shall be settled in arbitration, in accordance with the American Arbitration Association, and judgement upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

Default: In the event of default by Buyer of any provisions of this contract, Buyer agrees to pay all collection cost and interest from the date of default. Reasonable attorneys fees shall be awarded to the prevailing party in any action brought under this contract. Buyer agrees that in the event of breach or cancellation by Buyer, Buyer shall be responsible for charges to date of breach plus contract profits

Stand Out Pools is a Florida certified pool contractor, License Number CPC1459384, licensed by the Florida Department of Business and Professional Regulation (DBPR)

NOTICE REGARDING FLORIDA'S CONSTRUCTION DEFECT LAW
Chapter 558, Florida statutes, contains important requirements you must follow before you may bring any legal action for an alleged construction defect. Sixty days before you bring any legal action, you must deliver to the other party to this contract a written notice, referring to Chapter 558, of any construction conditions you allege are defective and provide such person the opportunity to inspect the alleged construction defects and to consider making an offer to repair or pay for the alleged construction defects. You are not obligated to accept any offer which may be made. There are strict deadlines and procedures under this Florida law which must be met and followed to protect your interests.
Source: Florida Chapter 558
Notice Regarding Florida's Construction Defect Law
"According to Florida's construction lien law (sections 713.001-713.37, Florida statutes), those who work on your property or provide materials and are not paid in full have a right to enforce their claim for payment against your property. This claim is known as a construction lien. If your contractor or a subcontractor fails to pay sub-subcontractors, or material suppliers, the people who are owed money may look to your property for payment, even if you have already paid your contractor in full. If you fail to pay your contractor, your contractor may also have a lien on your property. This means if a lien is filed, your property could be sold against your will to pay for labor, materials, or other services that your contractor or a subcontractor may have failed to pay. To protect yourself, make sure that you know from whom your contractor is purchasing materials, and

QUOTE #6590

SENT ON:

Jul 03, 2026

get written releases from all subcontractors and suppliers on the project. If you have any questions, consult your attorney."
Source – Florida Statute 713.00-713.37
Notice Regarding Florida's Three Day Right of Cancellation
You may cancel this transaction, without any penalty or obligation, within three(3) business days from the date of signing this agreement. If you cancel, any payments made by you under this contract will be returned within 10 days following receipt of your cancellation notice. To cancel, you must notify Stand Out Pools in writing at PO Box 17635 Sarasota, Fl 34276 no later than midnight the cancellation date.
Source – Florida Statute 520.72
Notice Regarding Florida Homeowner's Construction Recovery Fund
Payment may be available from the Florida Homeowners' Construction Recovery Fund if you lose money on a project performed under contract, where the loss results from certain specified violations of Florida law by a licensed contractor. For more information about the Recovery Fund and filing a claim, contact the Florida Construction Industry Licensing Board at www.myfloridalicense.com or 1-850-487-1395
Source – Florida 489.1425

ACCEPTANCE of PROPOSAL -
The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work specified. Payment will be made as outlined above.

NOTE: THIS PROPOSAL MAY BE WITHDRAWN BY US IF NOT ACCEPTED WITHIN 30 DAYS.

Pete Williams, Chairman

Signature: ____________________ **Date:** 7/8/26

North River Ranch
Improvement Stewardship District

Payment Authorizations Nos. 179 – 186

NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT

Payment Authorizations 179 - 186

PA #	Description	Amount	Total
179	Alsco Uniforms	$ 62.07	
	Aqua Plumbing & Air	$ 470.00	
		$ 310.00	
	Daystar Exterior Cleaning	$ 285.00	
	Frontier	$ 1,443.48	
		$ 130.98	
		$ 809.80	
	JB Edwards	$ 668.40	
	Jones & Sons	$ 80.00	
		$ 150.00	
		$ 125.00	
		$ 125.00	
		$ 200.00	
		$ 200.00	
	MCUD	$ 1,006.58	
		$ 138.42	
		$ 269.69	
		$ 199.52	
		$ 457.78	
		$ 141.75	
		$ 364.61	
		$ 666.32	
		$ 312.62	
		$ 991.22	
		$ 29.56	
		$ 7.94	
		$ 157.92	
		$ 94.47	
		$ 151.44	
		$ 165.72	
		$ 91.23	
		$ 54.33	
		$ 75.48	
		$ (181.05)	

		$	128.69	
		$	19.55	
		$	(457.76)	
		$	15.65	
	Parrish Bike Repair	$	1,250.00	
	Peace River Electric Cooperative	$	1,269.30	
		$	1,503.63	
		$	30.87	
		$	57.28	
		$	1,156.48	
		$	58.76	
		$	60.97	
		$	62.93	
		$	88.24	
		$	41.56	
		$	704.43	
		$	29.39	
		$	761.81	
		$	2,458.54	
		$	34.63	
		$	796.43	
		$	1,385.10	
		$	1,696.74	
		$	31.61	
		$	30.75	
		$	40.08	
		$	36.65	
		$	70.80	
		$	2,589.91	
		$	1,696.74	
		$	30.14	
		$	30.02	
		$	30.99	
		$	403.47	
		$	883.01	
		$	289.06	
		$	30.75	
		$	873.10	
		$	1,662.11	
		$	39.71	
		$	44.01	
		$	831.06	
		$	213.14	
		$	31.98	
		$	30.63	
		$	91.34	
	Premier Outdoor Lighting	$	423.84	

	Southern Land Services of Southwest Florida	$ 2,200.00	
		$ 3,150.00	
		$ 1,075.00	
	United Rentals	$ 708.00	
	Verizon Business	$ 229.76	
	WTS International	$ 11,741.36	
			$52,947.52
180	Advanced Aquatic Services	$ 8,529.00	
	Alsco Uniforms	$ 62.07	
	Ballenger Landcare	$ 750.00	
	Bliss Products and Services	$ 1,000.00	
	Clean Sweep Parking Lot Maintenance	$ 180.00	
	Daystar Exterior Cleaning	$ 800.00	
	Doody Free 941	$ 1,092.00	
	Frontier	$ 202.01	
	Impact Landscaping & Irrigation	$ 2,638.10	
		$ 623.00	
		$ 17,231.19	
		$ 10,380.23	
		$ 6,516.32	
		$ 7,091.89	
	Jan-Pro of Manasota	$ 581.58	
		$ 373.16	
		$ 3,595.00	
		$ 128.75	
		$ 200.85	
		$ 1,766.35	
		$ 1,814.84	
	KS StateBank	$ 2,227.85	
	Kutak Rock	$ 4,950.00	
	Lewis Consulting Services	$ 300.00	

	Manatee County Sheriff's Office	$ 3,055.00	
	McClatchy	$ 119.97	
	Neal Land & Neighborhoods	$ 13,500.00	
	Peace River Electric Cooperative	$ 1,098.12	
	S&G Pools	$ 2,675.00	
		$ 1,650.00	
		$ 1,282.60	
		$ 2,225.00	
	Safetouch	$ 2,449.80	
		$ 2,697.00	
		$ 450.00	
		$ 2,507.00	
		$ 450.00	
		$ 1,617.00	
	Steadfast Alliance	$ 240.85	
	TieTechnology	$ 85.30	
	Tyree Brown Arborist	$ 500.00	
	United Rentals	$ 1,583.00	
	Valley National Bank	$ 9,839.14	
	VGlobalTech	$ 210.00	
	WTS International	$ 2,924.25	
	Yellowstone Landscape	$ 9,021.00	
		$ 12,250.00	
		$ 816.22	
			$146,280.44
181	Alsco Uniforms	$ 62.07	
	Clearview Land Design	$ 180.00	
		$ 811.29	
	Daystar Exterior Cleaning	$ 1,250.00	
	Frontier	$ 114.98	
		$ 114.98	
		$ 114.98	

		$ 141.27	
		$ 99.94	
		$ 859.51	
	PFM Management Services	$ 6,708.33	
		$ 27.25	
	Southern Land Services of Southwest Florida	$ 2,200.00	
		$ 3,150.00	
		$ 1,075.00	
	Steadfast Alliance	$ 13,240.00	
	Supervisor Fees - 06/10/2026 Meeting	$ 200.00	
		$ 200.00	
		$ 200.00	
		$ 200.00	
		$ 200.00	
	WTS International	$ 87.26	
		$ 990.00	
			$32,226.86
182	Alsco Uniforms	$ 62.07	
	Aqua Plumbing & Air	$ 668.00	
	Daystar Exterior Cleaning	$ 8,520.95	
	GreatAmerica Financial Services	$ 416.30	
	Impact Landscaping & Irrigation	$ 929.50	
		$ 691.00	
		$ 400.00	
		$ 267.50	
	Jones & Sons	$ 250.00	
		$ 340.00	
		$ 80.00	
	MaddTraxx	$ 1,750.00	
	Safetouch	$ 4,500.00	
	WTS International	$ 4,403.63	
		$ 13,542.46	
			$36,821.41

183	Advanced Aquatic Services	$ 3,600.00	
	Alsco Uniforms	$ 62.07	
	Daystar Exterior Cleaning	$ 315.00	
	Frontier	$ 1,443.48	
		$ 130.98	
	Parrish Bike Repair	$ 1,325.00	
	Rayco Electric	$ 155.00	
	Spectrum Business	$ 138.02	
	Tyree Brown Arborist	$ 700.00	
	United Rentals	$ 708.00	
	WTS International	$ 29.77	
		$ 15,029.84	
			$23,637.16
184	Advanced Aquatic Services	$ 8,529.00	
	Alsco Uniforms	$ 62.07	
	Aqua Plumbing & Air	$ 537.00	
		$ 120.00	
		$ 205.00	
	Ballenger Landcare	$ 750.00	
	Clean Sweep Parking Lot Maintenance	$ 180.00	
	David Kersey	$ 1,350.00	
	Doody Free 941	$ 1,092.00	
	Florida Centerline Group	$ 435.00	
	Frontier	$ 809.80	
		$ 202.01	
	Impact Landscaping & Irrigation	$ 17,231.19	
		$ 10,380.23	
		$ 6,516.32	
		$ 7,091.89	

	Jan-Pro of Manasota	$ 3,595.00	
		$ 128.75	
		$ 200.85	
		$ 1,766.35	
		$ 1,814.84	
	JB Edwards	$ 104.68	
	Kutak Rock	$ 4,211.94	
	Manatee County Sheriff's Office	$ 3,380.00	
	MCUD	$ 77.17	
		$ 1,347.02	
		$ 162.38	
		$ 332.12	
		$ 118.46	
		$ 635.74	
		$ 93.71	
		$ 647.32	
		$ 905.47	
		$ 398.86	
		$ 1,133.44	
		$ 35.40	
		$ 6.90	
		$ 186.87	
		$ 95.16	
		$ 189.66	
		$ 66.67	
		$ 65.54	
		$ 85.25	
		$ (164.58)	
		$ 159.79	
		$ 30.25	
		$ (439.94)	
		$ 16.07	
	McClatchy	$ 158.81	
		$ 88.90	
		$ 158.81	
		$ 187.29	
		$ 121.26	
	PFM Management Services	$ 7,500.00	
	Peace River Electric Cooperative	$ 1,307.21	
		$ 1,505.35	
		$ 30.88	
		$ 55.91	
		$ 1,157.22	

		$ 58.02	
		$ 59.88	
		$ 63.22	
		$ 85.15	
		$ 40.79	
		$ 652.46	
		$ 29.39	
		$ 762.27	
		$ 2,460.03	
		$ 34.65	
		$ 796.91	
		$ 1,385.93	
		$ 1,697.76	
		$ 31.51	
		$ 30.64	
		$ 39.18	
		$ 36.83	
		$ 69.42	
		$ 2,532.47	
		$ 1,697.76	
		$ 30.02	
		$ 30.02	
		$ 31.01	
		$ 522.86	
		$ 884.23	
		$ 289.50	
		$ 30.76	
		$ 951.78	
		$ 1,663.12	
		$ 39.55	
		$ 44.02	
		$ 831.56	
		$ 213.44	
		$ 32.49	
		$ 30.51	
		$ 91.47	
	Safetouch	$ 2,449.80	
		$ 2,697.00	
		$ 450.00	
		$ 2,507.00	
		$ 450.00	
		$ 1,617.00	
		$ 1,124.20	
	S&G Pools	$ 2,675.00	
		$ 1,650.00	
		$ 1,282.60	
	Southern Land Services of Southwest Florida	$ 1,900.00	

		$ 2,550.00	
		$ 1,075.00	
	TieTechnology	$ 85.30	
	Valley National Bank	$ 4,667.41	
	Verizon Business	$ 229.76	
	WTS International	$ 2,924.25	
		$ 990.00	
			$138,755.22
185	Alsco Uniforms	$ 62.07	
	Aqua Plumbing & Air	$ 500.00	
	Canteen Refreshment Services	$ 235.70	
		$ 246.07	
		$ 97.90	
	Clearview Land Design	$ 884.94	
	Frontier	$ 114.98	
		$ 114.98	
		$ 114.98	
		$ 141.66	
		$ 99.94	
		$ 860.14	
	Impact Landscaping & Irrigation	$ 500.00	
		$ 613.00	
		$ 573.50	
	Jan-Pro of Manasota	$ 426.08	
		$ 371.63	
		$ 88.53	
	KS StateBank	$ 2,227.85	
	Lewis Consulting Services	$ 300.00	
	Maverick Building Solutions	$ 875.00	
	Peace River Electric Cooperative	$ 1,100.84	
	S&G Pools	$ 1,600.00	
	Steadfast Alliance	$ 13,240.00	

	Tyree Brown Arborist	$ 100.00	
	United Rentals	$ 1,583.00	
	WTS International	$ 3,681.82	
		$ 14,091.84	
	Yellowstone Landscape	$ 9,021.00	
		$ 12,250.00	
		$ 866.10	
		$ 2,129.00	
			$69,112.55
186	Alsco Uniforms	$ 62.07	
	Brown's Tree Service	$ 3,830.00	
	Daystar Exterior Cleaning	$ 800.00	
		$ 8,520.95	
		$ 1,250.00	
	FitRev	$ 165.00	
	Florida State Fence	$ 350.00	
		$ 1,134.48	
		$ 3,169.52	
	GreatAmerica Financial Services	$ 416.30	
	MCUD	$ 1,571.76	
	PFM Financial Advisors	$ 3,500.00	
	Rayco Electric	$ 319.62	
	Southern Automated Access Services	$ 130.00	
	Southern Land Services of Southwest Florida	$ 1,900.00	
		$ 2,550.00	
		$ 1,075.00	
	Steadfast Alliance	$ 857.35	
	Supervisor Fees - 07/08/2026 Meeting	$ 200.00	
		$ 200.00	
		$ 200.00	
		$ 200.00	
		$ 200.00	

	VGlobalTech	$ 300.00	
		$ 210.00	
			$33,112.05
		Total	$532,893.21

North River Ranch
Improvement Stewardship District

Funding Requests Nos. 704 – 729

Funding Requests 704 - 729

FR #	Description	Amount	Total
704			
Phase 4C-2	Frederick Derr and Company	$ 333,707.90	
			$333,707.90
705			
PHASE AMENITY	Amerritt	$ 1,195.00	
			$1,195.00
706			
PHASE AMENITY	Mike Armstrong Landscaping	$ 24,856.45	
			$24,856.45
707			
Phase Jones Buckeye	Clearview Land Design	$ 54,413.11	
			$54,413.11
708			
Phase 4D	Clearview Land Design	$ 26,250.00	
			$26,250.00
709			
Phase 4C-2	Clearview Land Design	$ 3,945.00	
	Core and Main	$ 14,096.32	
		$ 33,597.24	
	County Materials	$ 8,936.50	
		$ 4,128.00	
		$ 9,632.00	
	Oldcastle Infrastructure	$ 6,582.67	
		$ 9,832.08	
		$ 109,398.46	
		$ 34,031.31	
			$234,179.58
710			
Phase Longmeadow	Mike Armstrong Landscaping	$ 4,025.05	
			$4,025.05
711			
Phase FT Hamer	Mike Armstrong Landscaping	$ 43,897.47	
			$43,897.47
712			
Phase 4A	Mike Armstrong Landscaping	$ 71,215.67	
			$71,215.67
713			
Phase Deer Park	Frederick Derr and Company	$ 249,876.55	
			$249,876.55
714			
Phase Morgan's Glen	MaddTraxx	$ 4,760.00	
			$4,760.00
715			
Phase Amenity	LRK	$ 145.00	
		$ 375.00	
		$ 13,315.30	
			$13,835.30

716			
Phase 4B	MaddTraxx	$ 2,970.00	
		$ 4,675.00	
			$7,645.00
717			
Phase 4C-2	County Materials	$ 10,080.00	
		$ 10,080.00	
		$ 10,080.00	
		$ 11,220.00	
		$ 10,080.00	
		$ 10,080.00	
		$ 5,024.00	
		$ 10,080.00	
			$76,724.00
718			
Phase 4C-2	Core & Main	$ 17,465.40	
		$ 43,852.20	
	County Materials	$ 9,152.00	
		$ 9,152.00	
		$ 7,130.00	
		$ 10,493.20	
		$ 10,316.80	
		$ 9,249.20	
		$ 5,952.00	
			$122,762.80
719			
Phase 2	Cornerstone Solutions Group	$ 1,000.00	
	Steadfast Alliance	$ 52,924.04	
			$53,924.04
720			
Phase 4EF	Peace River Electric Cooperative	$ 25,426.98	
			$25,426.98
721			
Phase 4C-2	Cornerstone Solutions Group	$ 300.00	
	County Materials	$8,332.80	
		$ 5,529.60	
		$ 8,332.80	
			$22,495.20
722			
Phase Jones Buckeye	Driggers Engineering Services	$ 28,000.00	
			$28,000.00
723			
Phase Deer Park	Frederick Derr and Company	$ 228,211.95	
	Kutak Rock	$ 433.09	
			$228,645.04
724			
Phase 4D	Clearview Land Design	$ 51,000.00	
			$51,000.00
725			
Phase 4F	Clearview Land Design	$ 415.80	
			$415.80
726			
Phase 4C-2	Clearview Land Design	$ 4,592.50	

	Cornerstone Solutions Group	$ 700.00	
	Frederick Derr and Company	$ 568,214.21	
			$573,506.71
727			
Phase 2	Southern Land Services of Southwest Florida	$ 3,913.13	
	Stantec Consulting Services	$ 467.50	
			$4,380.63
728			
Phase Jones Buckeye	Clearview Land Design	$ 57,563.55	
		$ 7,500.00	
			$65,063.55
729			
Phase Jones Buckeye	Driggers Engineering Services	$ 11,966.00	
			$11,966.00
			$2,334,167.83

North River Ranch
Improvement Stewardship District

District Financial Statements

North River Ranch Improvement Stewardship District

June 2026 Financial Package

June 30, 2026

PFM Management Services LLC
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817-8329
(407) 723-5900

North River Ranch Improvement SD
Statement of Financial Position
As of 6/30/2026

	General	S19, S19-MG Debt Service	S20 Debt Service	S23(1), S23(2) Debt Service	S23B Debt Service	S19, S19-MG Capital Projects	S20 Capital Projects	S23(1), S23(2) Capital Projects	S23B Capital Projects	Long-Term Debt	Total
Assets											
Current Assets											
General Checking Account	$ 806,642.57										$ 806,642.57
Accounts Receivable	3,724.38										3,724.38
Off-Roll Assessments Receivable	190,399.97										190,399.97
Prepaid Expenses	26,119.58										26,119.58
Deposits	12,108.28										12,108.28
Debt Service Reserve (Series 2019)		$ 166,056.88									166,056.88
Debt Service Reserve (Series 2019-MG)		88,812.50									88,812.50
Revenue (Series 2019)		343,163.15									343,163.15
Revenue (Series 2019-MG)		156,356.60									156,356.60
Prepayment A1 (Series 2019)		1.78									1.78
Prepayment A1 (Series 2019-MG)		4,520.04									4,520.04
Debt Service Reserve A1 (Series 2020)			$ 224,050.00								224,050.00
Revenue A1, A2 (Series 2020)			199,134.37								199,134.37
Off-Roll Assessments Receivable				$ 50,636.96							50,636.96
Debt Service Reserve A1 (Series 2023-1)				742,805.00							742,805.00
Debt Service Reserve A2 (Series 2023-1)				583,284.99							583,284.99
Debt Service Reserve A (Series 2023-2)				640,210.39							640,210.39
Revenue (Series 2023-1)				386,935.86							386,935.86
Revenue (Series 2023-2)				352,853.56							352,853.56
Interest A2 (Series 2023-1)				25,742.03							25,742.03
Prepayment A1 (Series 2023-1)				12,107.46							12,107.46
Prepayment A2 (Series 2023-1)				1,077,635.49							1,077,635.49
Prepayment A (Series 2023-2)				7,441.98							7,441.98
Sinking Fund A1 (Series 2023-1)				0.09							0.09
Capitalized Interest A (Series 2023-2)				351.33							351.33
Debt Service Reserve (Series 2023B)					$ 773,185.60						773,185.60
Revenue (Series 2023B)					42.29						42.29
Prepayment (Series 2023B)					19,448.63						19,448.63
Capitalized Interest (Series 2023B)					267.79						267.79
Accounts Receivable - Due from Developer						$ 1,735,626.07					1,735,626.07
Prepaid Expenses						4,973.20					4,973.20
Acquisition/Constr A1, A2 (Series 2020)							$ 54.12				54.12
Prepaid Expenses							378.45				378.45
Acquisition/Constr - Neighborhood Infras								$ 20,024.61			20,024.61
Acquisition/Constr - Master Infrastructu								461.79			461.79
Acquisition/Constr (Series 2023-2)								15.12			15.12
Prepaid Expenses								552.77			552.77
Acquisition/Constr (Series 2023B)									$ 722.23		722.23
Total Current Assets	$ 1,038,994.78	$ 758,910.95	$ 423,184.37	$ 3,880,005.14	$ 792,944.31	$ 1,740,599.27	$ 432.57	$ 21,054.29	$ 722.23	$ -	$ 8,656,847.91

North River Ranch Improvement SD
Statement of Financial Position
As of 6/30/2026

	General	S19, S19-MG Debt Service	S20 Debt Service	S23(1), S23(2) Debt Service	S23B Debt Service	S19, S19-MG Capital Projects	S20 Capital Projects	S23(1), S23(2) Capital Projects	S23B Capital Projects	Long-Term Debt	Total
Investments											
Amount Available in Debt Service Funds										$ 5,804,407.81	$ 5,804,407.81
Amount To Be Provided										54,880,592.19	54,880,592.19
Total Investments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,685,000.00	$ 60,685,000.00
Total Assets	$ 1,038,994.78	$ 758,910.95	$ 423,184.37	$ 3,880,005.14	$ 792,944.31	$ 1,740,599.27	$ 432.57	$ 21,054.29	$ 722.23	$ 60,685,000.00	$ 69,341,847.91
Liabilities and Net Assets											
Current Liabilities											
Accounts Payable	$ 50,897.22										$ 50,897.22
Deferred Revenue	3,724.38										3,724.38
Deferred Revenue - Off-Roll	190,399.97										190,399.97
Deferred Revenue				$ 50,636.96							50,636.96
Accounts Payable						$ 1,735,626.07					1,735,626.07
Retainage Payable						253,110.33					253,110.33
Deferred Revenue						1,735,626.07					1,735,626.07
Total Current Liabilities	$ 245,021.57	$ -	$ -	$ 50,636.96	$ -	$ 3,724,362.47	$ -	$ -	$ -	$ -	$ 4,020,021.00
Long Term Liabilities											
Revenue Bonds Payable - Long-Term										$ 60,685,000.00	$ 60,685,000.00
Total Long Term Liabilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,685,000.00	$ 60,685,000.00
Total Liabilities	$ 245,021.57	$ -	$ -	$ 50,636.96	$ -	$ 3,724,362.47	$ -	$ -	$ -	$ 60,685,000.00	$ 64,705,021.00

North River Ranch Improvement SD
Statement of Financial Position
As of 6/30/2026

	General	S19, S19-MG Debt Service	S20 Debt Service	S23(1), S23(2) Debt Service	S23B Debt Service	S19, S19-MG Capital Projects	S20 Capital Projects	S23(1), S23(2) Capital Projects	S23B Capital Projects	Long-Term Debt	Total
Net Assets											
Net Assets, Unrestricted	$ (225,686.80)										$ (225,686.80)
Current Year Net Assets, Unrestricted	1,019,660.01										1,019,660.01
Net Assets, Unrestricted		$ 841,638.11									841,638.11
Current Year Net Assets, Unrestricted		(82,727.16)									(82,727.16)
Net Assets, Unrestricted			$ 1,125,382.64								1,125,382.64
Current Year Net Assets, Unrestricted			(702,198.27)								(702,198.27)
Net Assets, Unrestricted				$ 5,490,568.38							5,490,568.38
Current Year Net Assets, Unrestricted				(1,661,200.20)							(1,661,200.20)
Net Assets, Unrestricted					$ 1,257,268.31						1,257,268.31
Current Year Net Assets, Unrestricted					(464,324.00)						(464,324.00)
Net Assets, Unrestricted						$ (176,845.43)					(176,845.43)
Current Year Net Assets, Unrestricted						(1,806,917.77)					(1,806,917.77)
Net Assets, Unrestricted							$ 28,467.72				28,467.72
Current Year Net Assets, Unrestricted							(28,035.15)				(28,035.15)
Net Assets, Unrestricted								$ (90,529.08)			(90,529.08)
Current Year Net Assets, Unrestricted								111,583.37			111,583.37
Net Assets, Unrestricted									$ (203,755.70)		(203,755.70)
Current Year Net Assets, Unrestricted									204,477.93		204,477.93
Total Net Assets	$ 793,973.21	$ 758,910.95	$ 423,184.37	$ 3,829,368.18	$ 792,944.31	$ (1,983,763.20)	$ 432.57	$ 21,054.29	$ 722.23	$ -	$ 4,636,826.91
Total Liabilities and Net Assets	$ 1,038,994.78	$ 758,910.95	$ 423,184.37	$ 3,880,005.14	$ 792,944.31	$ 1,740,599.27	$ 432.57	$ 21,054.29	$ 722.23	$ 60,685,000.00	$ 69,341,847.91

North River Ranch Improvement SD
Statement of Activities
As of 6/30/2026

	General	S19, S19-MG Debt Service	S20 Debt Service	S23(1), S23(2) Debt Service	S23B Debt Service	S19, S19-MG Capital Projects	S20 Capital Projects	S23(1), S23(2) Capital Projects	S23B Capital Projects	Long-Term Debt	Total
Revenues											
On-Roll Assessments	$ 2,577,227.10										$ 2,577,227.10
Off-Roll Assessments	1,376,109.45										1,376,109.45
Developer Contributions	0.19										0.19
Other Income & Other Financing Sources	103,408.31										103,408.31
Sales Tax Collection Allowance Revenue	0.32										0.32
On-Roll Assessments		$ 1,002,645.35									1,002,645.35
Inter-Fund Group Transfers In		3.29									3.29
On-Roll Assessments			$ 445,507.94								445,507.94
On-Roll Assessments				$ 661,458.36							661,458.36
Off-Roll Assessments				681,368.15							681,368.15
Other Assessments				3,824,324.71							3,824,324.71
Other Assessments					$ 290,258.06						290,258.06
Developer Contributions						$ 4,326,086.66					4,326,086.66
Inter-Fund Transfers In						85,290.82					85,290.82
Other Income & Other Financing Sources							$ 3,327.75				3,327.75
Inter-Fund Group Transfers In							25,215.74				25,215.74
Other Income & Other Financing Sources								$ 87,241.65			87,241.65
Inter-Fund Transfers In								325,544.11			325,544.11
Inter-Fund Transfers In									$ 206,437.53		206,437.53
Total Revenues	$ 4,056,745.37	$ 1,002,648.64	$ 445,507.94	$ 5,167,151.22	$ 290,258.06	$ 4,411,377.48	$ 28,543.49	$ 412,785.76	$ 206,437.53	$ -	$ 16,021,455.49
Expenses											
Supervisor Fees	$ 9,000.00										$ 9,000.00
Public Officials' Liability Insurance	11,203.00										11,203.00
Trustee Services	29,193.91										29,193.91
District Management	60,374.97										60,374.97
Field Management	35,000.00										35,000.00
Engineering	61,268.88										61,268.88
Disclosure	15,000.00										15,000.00
District Counsel	24,389.80										24,389.80
Assessment Administration	25,000.00										25,000.00
Tax Preparation	96.30										96.30
Travel and Per Diem	2,291.27										2,291.27
Telephone	1,901.99										1,901.99
Postage & Shipping	4,489.79										4,489.79
Copies	1,233.25										1,233.25
Legal Advertising	1,735.03										1,735.03
Miscellaneous	6,817.29										6,817.29
Office Supplies	3,742.28										3,742.28
Property Taxes	177.31										177.31
Web Site Maintenance	2,420.00										2,420.00
Holiday Decorations	36,600.00										36,600.00
Help Desk	754.50										754.50
Waste Holding Tank Rental	6,662.51										6,662.51
Trailer Rental	13,755.72										13,755.72
Dues, Licenses, and Fees	925.35										925.35
Security	32,323.89										32,323.89
Maintenance Staff	69,500.00										69,500.00
Lifestyle Staff	227,366.90										227,366.90
Resident Services	69,611.64										69,611.64
Electric	3,089.81										3,089.81
Amenity - Electric	42,832.81										42,832.81

North River Ranch Improvement SD
Statement of Activities
As of 6/30/2026

	General	S19, S19-MG Debt Service	S20 Debt Service	S23(1), S23(2) Debt Service	S23B Debt Service	S19, S19-MG Capital Projects	S20 Capital Projects	S23(1), S23(2) Capital Projects	S23B Capital Projects	Long-Term Debt	Total
Amenity - Water	$ 30,712.08										$ 30,712.08
Water Reclaimed	23,591.60										23,591.60
Wetlands Monitoring	1,750.00										1,750.00
Amenity - Cable TV / Internet / Wi-Fi	38,875.29										38,875.29
Amenity - Landscape Maintenance	7,538.00										7,538.00
Amenity - Irrigation Repairs	7,898.16										7,898.16
Amenity - Pool Maintenance	50,468.40										50,468.40
Amenity - Access Control	798.00										798.00
Amenity - Janitorial	139,477.24										139,477.24
Amenity - Pest Control	7,410.00										7,410.00
Amenity - Fitness Equipment Leasing	25,319.35										25,319.35
Amenity - Security Monitoring	35,083.60										35,083.60
Amenity - Firepits	2,687.23										2,687.23
Amenity - Gate Access and Maintenance	31,599.59										31,599.59
Amenity - Capital Outlay	32,547.68										32,547.68
Amenity - Miscellaneous	1,215.55										1,215.55
Amenity - Pool Equipment	11,468.00										11,468.00
Amenity - AC Maintenance and Equipment	3,571.78										3,571.78
Amenity - Playground Maintenance	1,000.00										1,000.00
Amenity - Office Equipment Leasing	4,623.07										4,623.07
Amenity - Streetlight Leasing	82,969.09										82,969.09
Amenity - Canteen	5,956.08										5,956.08
Amenity - Repairs & Maintenance	18,769.54										18,769.54
Amenity - Operations	3,131.64										3,131.64
General Insurance	11,203.00										11,203.00
Property & Casualty Insurance	72,703.00										72,703.00
Other Insurance	500.00										500.00
Irrigation	67,619.02										67,619.02
Lake Maintenance	78,374.00										78,374.00
Landscaping Maintenance & Material	761,475.67										761,475.67
Landscape Improvements	179,583.85										179,583.85
Contingency	30,442.59										30,442.59
Equipment Repair & Maintenance	10,510.27										10,510.27
Pest Control	820.00										820.00
Mulch	272,808.75										272,808.75
Monument Maintenance	21,136.12										21,136.12
Storm Landscape Replacement	5,674.00										5,674.00
Capital Expenditures	790.85										790.85
Street, Sidewalk, Curb Maintenance	26,925.00										26,925.00
Streetlight Leasing	40,589.07										40,589.07
Shared Bike Maintenance	2,575.00										2,575.00
Dog Park	12,656.40										12,656.40
Trail Maintenance	1,750.00										1,750.00
Trailhead Maintenance	320.00										320.00
Developer Loan Repayment	107,796.61										107,796.61
Principal Payments - Series 2019		$ 190,000.00									190,000.00
Principal Payments - Series 2019-MG A1		200,000.00									200,000.00
Interest Payments - Series 2019		467,977.50									467,977.50
Interest Payments - Series 2019-MG A1		250,557.50									250,557.50

North River Ranch Improvement SD
Statement of Activities
As of 6/30/2026

	General	S19, S19-MG Debt Service	S20 Debt Service	S23(1), S23(2) Debt Service	S23B Debt Service	S19, S19-MG Capital Projects	S20 Capital Projects	S23(1), S23(2) Capital Projects	S23B Capital Projects	Long-Term Debt	Total
Principal Payments - Series 2020 A1			$ 160,000.00								$ 160,000.00
Principal Payments - Series 2020 A2			675,000.00								675,000.00
Interest Payment - Series 2020 A1			288,725.00								288,725.00
Interest Payment - Series 2020 A2			14,175.00								14,175.00
Inter-Fund Transfers			25,215.74								25,215.74
Principal Payments - Series 2023 (1) A1				$ 155,000.00							155,000.00
Principal Payments - Series 2023 (1) A2				4,605,000.00							4,605,000.00
Principal Payments - Series 2023 (2) A				215,000.00							215,000.00
Interest Payments - Series 2023 (1) A1				602,220.00							602,220.00
Interest Payments - Series 2023 (1) A2				810,103.13							810,103.13
Interest Payments - Series 2023 (2) A				544,210.00							544,210.00
Principal Payment - Series 2023B					$ 10,000.00						10,000.00
Interest Payment - Series 2023B					766,700.00						766,700.00
Engineering						$ 469,992.46					469,992.46
Contingency						5,393,877.19					5,393,877.19
Inter-Fund Transfers						354,425.61					354,425.61
Engineering							$ 852.50				852.50
Contingency							56,293.33				56,293.33
Engineering								$ 9,729.50			9,729.50
Contingency								29,051.29			29,051.29
Inter-Fund Transfers Out								262,850.14			262,850.14
Contingency									$ 1,976.67		1,976.67
Total Expenses	$ 3,073,472.37	$ 1,108,535.00	$ 1,163,115.74	$ 6,931,533.13	$ 776,700.00	$ 6,218,295.26	$ 57,145.83	$ 301,630.93	$ 1,976.67	$ -	$ 19,632,404.93
Other Revenues (Expenses) & Gains (Losses)											
Interest Income	$ 36,387.01										$ 36,387.01
Dividend Income		$ 23,159.20									23,159.20
Dividend Income			$ 15,409.53								15,409.53
Dividend Income				$ 103,181.71							103,181.71
Dividend Income					$ 22,117.94						22,117.94
Dividend Income						$ 0.01					0.01
Dividend Income							$ 567.19				567.19
Dividend Income								$ 428.54			428.54
Dividend Income									$ 17.07		17.07
Total Other Revenues (Expenses) & Gains (Losses)	$ 36,387.01	$ 23,159.20	$ 15,409.53	$ 103,181.71	$ 22,117.94	$ 0.01	$ 567.19	$ 428.54	$ 17.07	$ -	$ 201,268.20
Change In Net Assets	$ 1,019,660.01	$ (82,727.16)	$ (702,198.27)	$ (1,661,200.20)	$ (464,324.00)	$ (1,806,917.77)	$ (28,035.15)	$ 111,583.37	$ 204,477.93	$ -	$ (3,409,681.24)
Net Assets At Beginning Of Year	$ (225,686.80)	$ 841,638.11	$ 1,125,382.64	$ 5,490,568.38	$ 1,257,268.31	$ (176,845.43)	$ 28,467.72	$ (90,529.08)	$ (203,755.70)	$ -	$ 8,046,508.15
Net Assets At End Of Year	$ 793,973.21	$ 758,910.95	$ 423,184.37	$ 3,829,368.18	$ 792,944.31	$ (1,983,763.20)	$ 432.57	$ 21,054.29	$ 722.23	$ -	$ 4,636,826.91

North River Ranch Improvement SD
Budget to Actual
For the Month Ending 6/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
Revenues					
On-Roll Assessments	$ 2,577,227.10	$ 1,920,464.52	$ 656,762.58	$ 2,560,619.36	100.65%
Off-Roll Assessments	1,376,109.45	1,174,882.07	201,227.38	1,566,509.42	87.85%
Developer Contributions	0.19	-	0.19	-	
Other Income & Other Financing Sources	103,408.31	18,600.00	84,808.31	24,800.00	416.97%
Sales Tax Collection Allowance Revenue	0.32	-	0.32	-	
Net Revenues	**$ 4,056,745.37**	**$ 3,113,946.59**	**$ 942,798.78**	**$ 4,151,928.78**	**97.71%**
Expenditures					
General & Administrative Expenses					
Supervisor Fees	$ 9,000.00	$ 9,000.00	$ -	$ 12,000.00	75.00%
Public Officials' Liability Insurance	11,203.00	8,402.25	2,800.75	11,203.00	100.00%
Trustee Services	29,193.91	23,441.25	5,752.66	31,255.00	93.41%
District Management	60,374.97	60,375.00	(0.03)	80,500.00	75.00%
Field Management	35,000.00	56,250.00	(21,250.00)	75,000.00	46.67%
Engineering	61,268.88	45,000.00	16,268.88	60,000.00	102.11%
Disclosure	15,000.00	22,500.00	(7,500.00)	30,000.00	50.00%
District Counsel	24,389.80	16,500.00	7,889.80	22,000.00	110.86%
Assessment Administration	25,000.00	18,750.00	6,250.00	25,000.00	100.00%
Reamortization Schedules	-	1,875.00	(1,875.00)	2,500.00	0.00%
Audit	-	5,625.00	(5,625.00)	7,500.00	0.00%
Arbitrage Calculation	-	2,250.00	(2,250.00)	3,000.00	0.00%
Tax Preparation	96.30	114.39	(18.09)	152.52	63.14%
Travel and Per Diem	2,291.27	2,250.00	41.27	3,000.00	76.38%
Telephone	1,901.99	1,500.00	401.99	2,000.00	95.10%
Postage & Shipping	4,489.79	2,250.00	2,239.79	3,000.00	149.66%
Copies	1,233.25	750.00	483.25	1,000.00	123.33%
Legal Advertising	1,735.03	3,750.00	(2,014.97)	5,000.00	34.70%
Miscellaneous	6,817.29	29,355.01	(22,537.72)	39,140.00	17.42%
Waste Holding Tank Rental	6,662.51	-	6,662.51	-	
Trailer Rental	13,755.72	-	13,755.72	-	
Office Supplies	3,742.28	2,250.00	1,492.28	3,000.00	124.74%
Property Taxes	177.31	225.00	(47.69)	300.00	59.10%
Web Site Maintenance	2,420.00	2,700.00	(280.00)	3,600.00	67.22%
Holiday Decorations	36,600.00	30,000.00	6,600.00	40,000.00	91.50%
Help Desk	754.50	937.50	(183.00)	1,250.00	60.36%
Dues, Licenses, and Fees	925.35	131.25	794.10	175.00	528.77%
Security	32,323.89	1,500.00	30,823.89	2,000.00	1616.19%
Maintenance Staff	69,500.00	97,500.00	(28,000.00)	130,000.00	53.46%
Lifestyle Staff	227,366.90	205,876.61	21,490.29	274,502.15	82.83%
Resident Services	69,611.64	60,000.00	9,611.64	80,000.00	87.01%
Developer Loan Repayment	107,796.61	80,847.46	26,949.15	107,796.61	100.00%
Total General & Administrative Expenses	**$ 860,632.19**	**$ 791,905.72**	**$ 68,726.47**	**$ 1,055,874.28**	**81.51%**

North River Ranch Improvement SD

Budget to Actual

For the Month Ending 6/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
Field Operations					
Electric	$ 3,089.81	$ 3,750.00	$ (660.19)	$ 5,000.00	61.80%
Water Reclaimed	23,591.60	30,000.00	(6,408.40)	40,000.00	58.98%
Wetland Monitoring	1,750.00	375.00	1,375.00	500.00	350.00%
Stormwater - Repair and Maintenance	-	4,687.50	(4,687.50)	6,250.00	0.00%
Equipment Rental	-	1,875.00	(1,875.00)	2,500.00	0.00%
General Insurance	11,203.00	8,402.25	2,800.75	11,203.00	100.00%
Property & Casualty Insurance	72,703.00	54,527.25	18,175.75	72,703.00	100.00%
Other Insurance	500.00	375.00	125.00	500.00	100.00%
Irrigation	67,619.02	71,250.00	(3,630.98)	95,000.00	71.18%
Lake Maintenance	78,374.00	75,000.00	3,374.00	100,000.00	78.37%
Landscape Maintenance & Material					
Zone 1 - Riverfield TH - Yellowstone	81,189.00	81,189.00	-	108,252.00	75.00%
Zone 2 - Riverfield SF - Yellowstone	119,250.00	115,650.00	3,600.00	154,200.00	77.33%
Zone 3 - Brightwood - Impact Landscaping & I	155,080.71	161,250.00	(6,169.29)	215,000.00	72.13%
Zone 4 - Wildleaf - Impact Landscaping & Irrig	136,872.07	127,500.00	9,372.07	170,000.00	80.51%
Zone 5 - Camp Creek - Impact Landscaping &	58,646.88	58,646.96	(0.08)	78,195.95	75.00%
Zone 6 - Longmeadow - Impact Landscaping &	70,027.01	78,750.00	(8,722.99)	105,000.00	66.69%
Zone 7 - Crescent Creek - Steadfast Alliance	119,160.00	119,160.00	-	158,880.00	75.00%
Zone 8 - Phase 2 - Southern Land Services	21,250.00	30,000.00	(8,750.00)	40,000.00	53.13%
Landscape Improvements / Replacement	179,583.85	150,000.00	29,583.85	200,000.00	89.79%
Contingency	30,442.59	45,000.00	(14,557.41)	60,000.00	50.74%
Equipment Repair and Maintenance	10,510.27	6,300.00	4,210.27	8,400.00	125.12%
Pest Control	820.00	2,250.00	(1,430.00)	3,000.00	27.33%
Mulch (Zones 1 - 7)	272,808.75	225,000.00	47,808.75	300,000.00	90.94%
Monument Maintenance	21,136.12	18,750.00	2,386.12	25,000.00	84.54%
Bridge and Boardwalk Maintenance	-	3,000.00	(3,000.00)	4,000.00	0.00%
Storm Cleanup	-	37,500.00	(37,500.00)	50,000.00	0.00%
Storm Landscape Replacement	5,674.00	75,000.00	(69,326.00)	100,000.00	5.67%
Capital Expenditures	790.85	26,812.50	(26,021.65)	35,750.00	2.21%
Street, Sidewalk, and Curb Maintenance	26,925.00	22,500.00	4,425.00	30,000.00	89.75%
Streetlight Leasing	40,589.07	38,250.00	2,339.07	51,000.00	79.59%
Shared Bike Maintenance	2,575.00	11,250.00	(8,675.00)	15,000.00	17.17%
Dog Park	12,656.40	11,250.00	1,406.40	15,000.00	84.38%
Parks Maintenance & Repairs	-	9,375.00	(9,375.00)	12,500.00	0.00%
Trail Maintenance	1,750.00	3,750.00	(2,000.00)	5,000.00	35.00%
Trailhead Maintenance	320.00	3,750.00	(3,430.00)	5,000.00	6.40%
Mailbox Maintenance	-	375.00	(375.00)	500.00	0.00%
Total Field Operations	**$ 1,626,888.00**	**$ 1,712,500.46**	**$ (85,612.46)**	**$ 2,283,333.95**	**71.25%**

North River Ranch Improvement SD
Budget to Actual
For the Month Ending 6/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
Brightwood Pavilion - Amenity					
Amenity - Electric	$ 9,605.57	$ 11,250.00	$ (1,644.43)	$ 15,000.00	64.04%
Amenity - Water	19,891.10	26,250.00	(6,358.90)	35,000.00	56.83%
Amenity - Cable TV / Internet / Wi-Fi	7,119.24	9,000.00	(1,880.76)	12,000.00	59.33%
Amenity - Landscape Maintenance	7,538.00	-	7,538.00	-	
Amenity - Irrigation Repairs	1,406.03	5,250.00	(3,843.97)	7,000.00	20.09%
Amenity - Pool Maintenance	14,850.00	15,963.75	(1,113.75)	21,285.00	69.77%
Amenity - Access Control Maintenance	266.00	1,125.00	(859.00)	1,500.00	17.73%
Amenity - Cleaning	19,265.88	20,250.00	(984.12)	27,000.00	71.36%
Amenity - Pest Control	2,030.00	1,875.00	155.00	2,500.00	81.20%
Amenity - Fitness Equipment Leasing	25,319.35	20,545.65	4,773.70	27,394.20	92.43%
Amenity - Security Monitoring	7,328.33	4,875.00	2,453.33	6,500.00	112.74%
Amenity - Firepits	2,687.23	4,500.00	(1,812.77)	6,000.00	44.79%
Amenity - Capital outlay	11,450.01	16,156.01	(4,706.00)	21,541.35	53.15%
Amenity - Miscellaneous	211.92	3,750.00	(3,538.08)	5,000.00	4.24%
Amenity - Pool equipment	4,373.00	2,250.00	2,123.00	3,000.00	145.77%
Amenity - A/C Maintenance and Equipment	2,903.78	1,125.00	1,778.78	1,500.00	193.59%
Amenity - Playground Maintenance	1,000.00	5,250.00	(4,250.00)	7,000.00	14.29%
Amenity - Streetlight Leasing	46,935.17	50,250.00	(3,314.83)	67,000.00	70.05%
Amenity - Repairs & Maintenance	3,793.70	-	3,793.70	-	
Total Brightwood Pavilion - Amenity Expenses	**$ 187,974.31**	**$ 199,665.41**	**$ (11,691.10)**	**$ 266,220.55**	**70.61%**
Riverfield Verandah - Amenity					
Amenity - Electric	$ 5,090.55	$ 6,000.00	$ (909.45)	$ 8,000.00	63.63%
Amenity - Water	9,779.19	16,500.00	(6,720.81)	22,000.00	44.45%
Amenity - Cable TV / Internet / Wi-Fi	8,997.85	9,000.00	(2.15)	12,000.00	74.98%
Amenity - Irrigation Repairs	447.75	3,750.00	(3,302.25)	5,000.00	8.96%
Amenity - Pool Maintenance	11,543.40	12,412.50	(869.10)	16,550.00	69.75%
Amenity - Access Control Maintenance	266.00	750.00	(484.00)	1,000.00	26.60%
Amenity - Cleaning	16,416.22	17,250.00	(833.78)	23,000.00	71.37%
Amenity - Pest Control	1,265.00	1,650.00	(385.00)	2,200.00	57.50%
Amenity - Security Monitoring	7,328.33	5,250.00	2,078.33	7,000.00	104.69%
Amenity - Gate Access and Maintenance	31,599.59	30,000.00	1,599.59	40,000.00	79.00%
Amenity - Capital Outlay	8,863.00	11,250.00	(2,387.00)	15,000.00	59.09%
Amenity - Miscellaneous	-	2,250.00	(2,250.00)	3,000.00	0.00%
Amenity - Pool Equipment	5,865.00	4,500.00	1,365.00	6,000.00	97.75%
Amenity - Streetlight Leasing	27,714.74	30,750.00	(3,035.26)	41,000.00	67.60%
Amenity - Repairs & Maintenance	598.84	-	598.84	-	
Total Riverfield Verandah - Amenity Expenses	**$ 135,775.46**	**$ 151,312.50**	**$ (15,537.04)**	**$ 201,750.00**	**67.30%**

North River Ranch Improvement SD
Budget to Actual
For the Month Ending 6/30/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Revised Adopted Budget	Percentage Variance
Camp Creek - Amenity					
Amenity - Electric	$ 28,136.69	$ 30,000.00	$ (1,863.31)	$ 40,000.00	70.34%
Amenity - Water	1,041.79	3,750.00	(2,708.21)	5,000.00	20.84%
Amenity - Cable TV / Internet / Wi-Fi	22,758.20	30,000.00	(7,241.80)	40,000.00	56.90%
Amenity - Irrigation Repairs	6,044.38	7,500.00	(1,455.62)	10,000.00	60.44%
Amenity - Pool Maintenance	24,075.00	24,750.00	(675.00)	33,000.00	72.95%
Amenity - Access Control Maintenance	266.00	-	266.00	-	
Amenity - Cleaning	103,795.14	93,750.00	10,045.14	125,000.00	83.04%
Amenity - Pest Control	4,115.00	4,500.00	(385.00)	6,000.00	68.58%
Amenity - Security Monitoring	20,426.94	12,000.00	8,426.94	16,000.00	127.67%
Amenity - Fire Pits	-	2,250.00	(2,250.00)	3,000.00	0.00%
Amenity - Gate Access and Maintenance	-	1,875.00	(1,875.00)	2,500.00	0.00%
Amenity - Capital Outlay	12,234.67	7,500.00	4,734.67	10,000.00	122.35%
Amenity - Miscellaneous	1,003.63	3,750.00	(2,746.37)	5,000.00	20.07%
Amenity - Pool Equipment	1,230.00	7,500.00	(6,270.00)	10,000.00	12.30%
Amenity - A/C Maintenance and Equipment	668.00	-	668.00	-	
Amenity - Office Equipment Leasing	4,623.07	5,625.00	(1,001.93)	7,500.00	61.64%
Amenity - Bike Pump Park Maintenance	-	750.00	(750.00)	1,000.00	0.00%
Amenity - Pickleball Maintenance	-	937.50	(937.50)	1,250.00	0.00%
Amenity - Cost of Goods Sold	-	10,500.00	(10,500.00)	14,000.00	0.00%
Amenity - Streetlight Leasing	8,319.18	9,000.00	(680.82)	12,000.00	69.33%
Amenity - Canteen	5,956.08	7,500.00	(1,543.92)	10,000.00	59.56%
Amenity - Repairs & Maintenance	14,377.00	7,500.00	6,877.00	10,000.00	143.77%
Amenity - Dumpster	-	750.00	(750.00)	1,000.00	0.00%
Amenity - Water Slide Preventative Maintenance	-	1,875.00	(1,875.00)	2,500.00	0.00%
Amenity - Operations	3,131.64	7,500.00	(4,368.36)	10,000.00	31.32%
Total Camp Creek - Amenity Expenses	**$ 262,202.41**	**$ 281,062.50**	**$ (18,860.09)**	**$ 374,750.00**	**69.97%**
Non-County Maintained Roads					
Highview Non-County Maintained Roads	$ -	$ -	$ -	$ -	
Crescent Creek (4E only) Non-County Maintaine	-	-	-	-	
Riverfield Non-County Maintained Roads	-	-	-	-	
Total Non-County Maintained Roads	**$ -**	**$ -**	**$ -**	**$ -**	
Total Expenses	**$ 3,073,472.37**	**$ 3,136,446.59**	**$ (62,974.22)**	**$ 4,181,928.78**	**73.49%**
Other Income (Expenses)					
Interest Income	$ 36,387.01	$ 22,500.00	$ 13,887.01	$ 30,000.00	121.29%
Total Other Income (Expenses)	**$ 36,387.01**	**$ 22,500.00**	**$ 13,887.01**	**$ 30,000.00**	**121.29%**
Net Income (Loss)	**$ 1,019,660.01**	**$ -**	**$ 1,019,660.01**	**$ -**	

North River Ranch Improvement Stewardship District

Business Matters

North River Ranch
Improvement Stewardship District

Review & Consideration of
Auditor Selection Committee
Recommendation

North River Ranch Improvement Stewardship District

Consideration of **Resolution 2026-06, Adopting Goals, Objectives, and Performance Measures and Standards for Fiscal Year 2027**

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, The North River Ranch Improvement Stewardship District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2025, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A.** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 12th day of August 2026.

ATTEST:	**NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairman, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Exhibit A:
Goals, Objectives and Annual Reporting Form

Performance Measures/Standards &
Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair:____________________________ Date:____________________

Print Name:_________________________________

District Manager:_____________________________ Date:____________________

Print Name:_________________________________

North River Ranch
Improvement Stewardship District

Public Hearing on the Adoption of the District's Annual Budget:

a. Public Comments and Testimony
b. Board Comments
c. Consideration of **Resolution 2026-07, Adopting the Fiscal Year 2026-2027 Budget and Appropriating Funds**

RESOLUTION 2026-07
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2026**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the North River Ranch Improvement Stewardship District (**"District"**) prior to July 15, 2026, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Chapter 2021-191, *Laws of Florida*, and Chapter 189, *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Chapter 2021-191, *Laws of Florida* and Chapter 189, *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Chapter 2021-191, *Laws of Florida*, and Chapter 189, *Florida Statute*s; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Chapter 2021-191, *Laws of Florida*, and Chapter 189, *Florida Statute*s, require that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt 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.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT:

SECTION 1. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Chapter 2021-191, *Laws of Florida* and Section 189.016, *Florida Statutes* (**"Adopted Budget"**), 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.

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the North River Ranch Improvement Stewardship District for the Fiscal Year Ending September 30, 2027."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, 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 as set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 12th DAY OF AUGUST, 2026.

ATTEST:

NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT

____
Secretary / Assistant Secretary

____
Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

North River Ranch Improvement Stewardship District

FY 2027 Proposed Budget Package

PFM Management Services LLC
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817-8329
(407) 723-5900

North River Ranch Improvement SD
FY 2027 Proposed O&M Budget

	Actual Through 6/2026	Anticipated 7/2026 - 9/2026	Anticipated FY 2026 Total	FY 2026 Adopted Revised Budget	FY 2027 Proposed Budget
Revenues					
On-Roll Assessments	$ 2,577,227.10	$ -	$ 2,577,227.10	$ 2,560,619.36	$ 3,085,655.78
Off-Roll Assessments	1,376,109.45	190,399.97	1,566,509.42	1,566,509.42	1,456,957.40
Developer Contribution	0.19	-	0.19	-	-
Other Income & Other Financing Sources	103,408.31	8,701.09	112,109.40	24,800.00	36,000.00
Sales Tax Collection Allowance Revenue	0.32	-	0.32	-	-
Net Revenues	**$ 4,056,745.37**	**$ 199,101.06**	**$ 4,255,846.43**	**$ 4,151,928.78**	**$ 4,578,613.18**
Expenditures					
General & Administrative Expenses					
Supervisor Fees	$ 9,000.00	$ 3,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00
POL Insurance	11,203.00	-	11,203.00	11,203.00	12,883.45
Trustee Services	29,193.91	2,061.09	31,255.00	31,255.00	31,255.00
District Management	60,374.97	20,125.03	80,500.00	80,500.00	80,500.00
Field Management	35,000.00	15,000.00	50,000.00	75,000.00	60,000.00
Engineering	61,268.88	20,422.96	81,691.84	60,000.00	60,000.00
Disclosure	15,000.00	15,000.00	30,000.00	30,000.00	30,000.00
District Counsel	24,389.80	8,129.93	32,519.73	22,000.00	22,000.00
Assessment Administration	25,000.00	-	25,000.00	25,000.00	25,000.00
Reamortization Schedules	-	2,500.00	2,500.00	2,500.00	2,500.00
Audit	-	9,950.00	9,950.00	7,500.00	11,950.00
Arbitrage Calculation	-	3,000.00	3,000.00	3,000.00	3,000.00
Tax Preparation	96.30	-	96.30	152.52	152.52
Travel and Per Diem	2,291.27	763.76	3,055.03	3,000.00	3,500.00
Telephone	1,901.99	634.00	2,535.99	2,000.00	2,500.00
Postage & Shipping	4,489.79	1,496.60	5,986.39	3,000.00	3,000.00
Copies	1,233.25	411.08	1,644.33	1,000.00	1,500.00
Legal Advertising	1,735.03	578.34	2,313.37	5,000.00	5,000.00
Miscellaneous	6,817.29	2,272.43	9,089.72	39,140.00	5,000.00
Waste Holding Tank Rental	6,662.51	2,220.84	8,883.35	-	8,423.52
Trailer Rental	13,755.72	4,585.24	18,340.96	-	18,996.00
Property Taxes	177.31	-	177.31	300.00	300.00
Web Site Maintenance	2,420.00	1,180.00	3,600.00	3,600.00	3,600.00
Holiday Decorations	36,600.00	-	36,600.00	40,000.00	45,000.00
Dues, Licenses, and Fees	925.35	-	925.35	175.00	175.00
Security	32,323.89	12,942.00	45,265.89	2,000.00	20,000.00
Maintenance Staff	69,500.00	25,500.00	95,000.00	130,000.00	102,000.00
General Insurance	11,203.00	-	11,203.00	11,203.00	12,883.45
Other Insurance	500.00	-	500.00	500.00	575.00
Developer Loan Repayment	107,796.61	-	107,796.61	107,796.61	107,796.61
Total General & Administrative Expenses	**$ 570,859.87**	**$ 151,773.30**	**$ 722,633.17**	**$ 708,825.13**	**$ 691,490.55**

* "Lifestyle Staff" and "Resident Services" are expected to be 70% of the anticipated budget of $682,758.90. The remaining 30% is paid by the developer.

North River Ranch Improvement SD
FY 2027 Proposed O&M Budget

	Actual Through 6/2026	Anticipated 7/2026 - 9/2026	Anticipated FY 2026 Total	FY 2026 Adopted Revised Budget	FY 2027 Proposed Budget
Field Operations					
Electric	$ 3,089.81	$ 1,029.94	$ 4,119.75	$ 5,000.00	$ 6,000.00
Water Reclaimed	23,591.60	7,863.87	31,455.47	40,000.00	50,000.00
Wetland Monitoring	1,750.00	750.00	2,500.00	500.00	18,950.00
Stormwater - Repair and Maintenance	-	1,562.50	1,562.50	6,250.00	5,000.00
Equipment Rental	-	625.00	625.00	2,500.00	1,500.00
Irrigation	67,619.02	22,539.67	90,158.69	95,000.00	95,000.00
Lake Maintenance	78,374.00	26,124.67	104,498.67	100,000.00	120,000.00
Landscape Maintenance, Irrigation, & Material					
Zone 1 - Riverfield TH - Yellowstone	81,189.00	27,063.00	108,252.00	108,252.00	108,252.00
Zone 2 - Riverfield SF - Yellowstone	119,250.00	34,950.00	154,200.00	154,200.00	149,700.00
Zone 3 - Brightwood - Impact Landscaping & Irrigation	155,080.71	59,919.29	215,000.00	215,000.00	209,000.00
Zone 4 - Wildleaf - Impact Landscaping & Irrigation	136,872.07	33,127.93	170,000.00	170,000.00	170,000.00
Zone 5 - Camp Creek - Impact Landscaping & Irrigatior	58,646.88	19,549.07	78,195.95	78,195.95	68,195.95
Zone 6 - Longmeadow - Impact Landscaping & Irrigatic	70,027.01	34,972.99	105,000.00	105,000.00	105,000.00
Zone 7 - Crescent Creek - Steadfast Alliance	119,160.00	39,720.00	158,880.00	158,880.00	158,880.00
Zone 8 - Phase 2 - Southern Land Services	21,250.00	18,750.00	40,000.00	40,000.00	40,000.00
Zone 9 - NRR Trail East of Ft Hamer roundabout	-	-	-	-	153,237.00
Landscape Improvements / Replacement	179,583.85	59,861.28	239,445.13	200,000.00	200,000.00
Tree Trimming	-	-	-	-	50,000.00
Contingency	30,442.59	10,147.53	40,590.12	60,000.00	60,000.00
Equipment Repair and Maintenance	10,510.27	3,503.42	14,013.69	8,400.00	9,000.00
Pest Control	820.00	273.33	1,093.33	3,000.00	2,000.00
Mulch (Zones 1 - 7)	272,808.75	-	272,808.75	300,000.00	315,000.00
Monument Maintenance	21,136.12	7,045.37	28,181.49	25,000.00	25,000.00
Bridge and Boardwalk Maintenance	-	1,000.00	1,000.00	4,000.00	4,000.00
Storm Cleanup	-	50,000.00	50,000.00	50,000.00	50,000.00
Storm Landscape Replacement	5,674.00	94,326.00	100,000.00	100,000.00	75,000.00
Capital Expenditures	790.85	8,937.50	9,728.35	35,750.00	25,000.00
Street, Sidewalk, and Curb Maintenance	26,925.00	8,975.00	35,900.00	30,000.00	35,000.00
Streetlight Leasing	40,589.07	13,529.69	54,118.76	51,000.00	51,000.00
Shared Bike Maintenance	2,575.00	858.33	3,433.33	15,000.00	15,000.00
Dog Park	12,656.40	4,218.80	16,875.20	15,000.00	15,000.00
Parks Maintenance & Repairs	-	-	-	12,500.00	-
Trail Maintenance	1,750.00	583.33	2,333.33	5,000.00	15,000.00
Trailhead Maintenance	320.00	-	320.00	5,000.00	5,000.00
Mailbox Maintenance	-	-	-	500.00	-
BW, RF, Wildleaf Playground Maintenance	-	-	-	-	10,000.00
BW Fire Pits	-	-	-	-	6,000.00
CC Fire Pits	-	-	-	-	3,000.00
Total Field Operations	**$ 1,542,482.00**	**$ 591,807.51**	**$ 2,134,289.51**	**$ 2,198,927.95**	**$ 2,428,714.95**

* "Lifestyle Staff" and "Resident Services" are expected to be 70% of the anticipated budget of $682,758.90. The remaining 30% is paid by the developer.

North River Ranch Improvement SD

FY 2027 Proposed O&M Budget

	Actual Through 6/2026	Anticipated 7/2026 - 9/2026	Anticipated FY 2026 Total	FY 2026 Adopted Revised Budget	FY 2027 Proposed Budget
Brightwood Pavilion - Amenity					
Amenity - Electric	$ 9,605.57	$ 3,201.86	$ 12,807.43	$ 15,000.00	$ 15,000.00
Amenity - Water	19,891.10	6,630.37	26,521.47	35,000.00	27,500.00
Amenity - Cable TV / Internet / Wi-Fi	7,119.24	2,373.08	9,492.32	12,000.00	12,000.00
Amenity - Landscape Maintenance	7,538.00	2,512.67	10,050.67	-	6,000.00
Amenity - Irrigation Repairs	1,406.03	468.68	1,874.71	7,000.00	5,000.00
Amenity - Pool Maintenance	14,850.00	4,950.00	19,800.00	21,285.00	19,800.00
Amenity - Access Control Maintenance	266.00	88.67	354.67	1,500.00	4,000.00
Amenity - Cleaning	19,265.88	6,421.96	25,687.84	27,000.00	27,000.00
Amenity - Pest Control	2,030.00	676.67	2,706.67	2,500.00	2,500.00
Amenity - Fitness Equipment Leasing	25,319.35	2,567.85	27,887.20	27,394.20	30,000.00
Amenity - Security Monitoring	7,328.33	1,350.00	8,678.33	6,500.00	6,500.00
Amenity - Firepits	2,687.23	895.74	3,582.97	6,000.00	-
Amenity - Capital Outlay	11,450.01	3,816.67	15,266.68	21,541.35	10,000.00
Amenity - Miscellaneous	211.92	70.64	282.56	5,000.00	5,000.00
Amenity - Pool Equipment	4,373.00	1,457.67	5,830.67	3,000.00	4,000.00
Amenity - A/C Maintenance and Equipment	2,903.78	967.93	3,871.71	1,500.00	5,000.00
Amenity - Playground Maintenance	1,000.00	333.33	1,333.33	7,000.00	-
Amenity - Streetlight Leasing	46,935.17	15,645.06	62,580.23	67,000.00	60,000.00
Amenity - Repairs & Maintenance	3,793.70	1,264.57	5,058.27	-	-
Amenity - Property & Casualty Insurance	24,234.33	-	24,234.33	24,234.33	27,869.48
Amenity - Lifestyle Staff	75,788.96	25,262.99	101,051.95	91,500.72	143,265.48
Amenity - Resident Services	23,203.88	7,734.63	30,938.51	26,666.67	16,044.93
Total Brightwood Pavilion - Amenity Expenses	**$ 311,201.48**	**$ 88,691.04**	**$ 399,892.52**	**$ 408,622.27**	**$ 426,479.89**
Riverfield Verandah - Amenity					
Amenity - Electric	$ 5,090.55	$ 1,696.85	$ 6,787.40	$ 8,000.00	$ 8,000.00
Amenity - Water	9,779.19	3,259.73	13,038.92	22,000.00	20,000.00
Amenity - Cable TV / Internet / Wi-Fi	8,997.85	2,999.28	11,997.13	12,000.00	12,000.00
Amenity - Landscape Maintenance	-	-	-	-	4,500.00
Amenity - Irrigation Repairs	447.75	149.25	597.00	5,000.00	5,000.00
Amenity - Pool Maintenance	11,543.40	3,847.80	15,391.20	16,550.00	16,000.00
Amenity - Access Control Maintenance	266.00	250.00	516.00	1,000.00	4,000.00
Amenity - Cleaning	16,416.22	5,472.07	21,888.29	23,000.00	23,000.00
Amenity - Pest Control	1,265.00	421.67	1,686.67	2,200.00	2,200.00
Amenity - Security Monitoring	7,328.33	1,350.00	8,678.33	7,000.00	7,000.00
Amenity - Gate Access and Maintenance	31,599.59	10,533.20	42,132.79	40,000.00	51,768.00
Amenity - Capital Outlay	8,863.00	2,954.33	11,817.33	15,000.00	15,000.00
Amenity - Miscellaneous	-	-	-	3,000.00	3,000.00
Amenity - Pool Equipment	5,865.00	1,955.00	7,820.00	6,000.00	6,000.00
Amenity - Streetlight Leasing	27,714.74	9,238.25	36,952.99	41,000.00	35,000.00
Amenity - Repairs & Maintenance	598.84	199.61	798.45	-	-
Amenity - Property & Casualty Insurance	24,234.33	-	24,234.33	24,234.33	27,869.48
Amenity - Lifestyle Staff	75,788.97	25,262.99	101,051.96	91,500.72	143,265.48
Amenity - Resident Services	23,203.88	7,734.63	30,938.51	26,666.67	16,044.93
Total Riverfield Verandah - Amenity Expenses	**$ 259,002.64**	**$ 77,324.66**	**$ 336,327.30**	**$ 344,151.72**	**$ 399,647.89**

* "Lifestyle Staff" and "Resident Services" are expected to be 70% of the anticipated budget of $682,758.90. The remaining 30% is paid by the developer.

North River Ranch Improvement SD
FY 2027 Proposed O&M Budget

	Actual Through 6/2026	Anticipated 7/2026 - 9/2026	Anticipated FY 2026 Total	FY 2026 Adopted Revised Budget	FY 2027 Proposed Budget
Camp Creek - Amenity					
Amenity - Electric	$ 28,136.69	$ 9,378.90	$ 37,515.59	$ 40,000.00	$ 40,000.00
Amenity - Water	1,041.79	347.26	1,389.05	5,000.00	5,000.00
Amenity - Cable TV / Internet / Wi-Fi	22,758.20	7,586.07	30,344.27	40,000.00	40,000.00
Amenity - Landscape Maintenance	-	-	-	-	10,000.00
Amenity - Irrigation Repairs	6,044.38	2,014.79	8,059.17	10,000.00	10,000.00
Amenity - Pool Maintenance	24,075.00	8,025.00	32,100.00	33,000.00	33,000.00
Amenity - Access Control Maintenance	266.00	88.67	354.67	-	4,000.00
Amenity - Cleaning	103,795.14	34,598.38	138,393.52	125,000.00	140,000.00
Amenity - Window Cleaning	-	-	-	-	9,600.00
Amenity - Pest Control	4,115.00	1,371.67	5,486.67	6,000.00	6,000.00
Amenity - Security Monitoring	20,426.94	6,808.98	27,235.92	16,000.00	35,000.00
Amenity - Fire Pits	-	750.00	750.00	3,000.00	-
Amenity - Gate Access and Maintenance	-	625.00	625.00	2,500.00	2,500.00
Amenity - Capital Outlay	12,234.67	4,078.22	16,312.89	10,000.00	25,000.00
Amenity - Miscellaneous	1,003.63	334.54	1,338.17	5,000.00	5,000.00
Amenity - Pool Equipment & Geothermal	1,230.00	410.00	1,640.00	10,000.00	10,000.00
Amenity - A/C Maintenance and Equipment	668.00	222.67	890.67	-	-
Amenity - Office Equipment Leasing	4,623.07	1,541.02	6,164.09	7,500.00	7,500.00
Amenity - Bike Pump Park Maintenance	-	250.00	250.00	1,000.00	1,000.00
Amenity - Pickleball Maintenance	-	312.50	312.50	1,250.00	1,250.00
Amenity - Cost of Goods Sold	-	3,500.00	3,500.00	14,000.00	-
Amenity - Streetlight Leasing	8,319.18	2,773.06	11,092.24	12,000.00	12,000.00
Amenity - Canteen	5,956.08	1,985.36	7,941.44	10,000.00	45,000.00
Amenity - Repairs & Maintenance	14,377.00	4,792.33	19,169.33	10,000.00	10,000.00
Amenity - Dumpster	-	250.00	250.00	1,000.00	1,000.00
Amenity - Water Slide Preventative Maintenance	-	625.00	625.00	2,500.00	2,500.00
Amenity - Operations	3,131.64	1,043.88	4,175.52	10,000.00	10,000.00
Amenity - Property & Casualty Insurance	24,234.33	-	24,234.33	24,234.33	27,869.48
Amenity - Office Supplies	3,742.28	1,247.43	4,989.71	3,000.00	3,500.00
Amenity - Help Desk	754.50	251.50	1,006.00	1,250.00	1,250.00
Amenity - Lifestyle Staff	75,788.97	25,262.99	101,051.96	91,500.73	143,265.48
Amenity - Resident Services	23,203.88	7,734.63	30,938.51	26,666.64	16,044.93
Total Camp Creek - Amenity Expenses	**$ 389,926.37**	**$ 128,209.85**	**$ 518,136.22**	**$ 521,401.70**	**$ 657,279.89**

* "Lifestyle Staff" and "Resident Services" are expected to be 70% of the anticipated budget of $682,758.90. The remaining 30% is paid by the developer.

North River Ranch Improvement SD

FY 2027 Proposed O&M Budget

	Actual Through 6/2026	Anticipated 7/2026 - 9/2026	Anticipated FY 2026 Total	FY 2026 Adopted Revised Budget	FY 2027 Proposed Budget
Non-County Maintained Roads					
Highview Non-County Maintained Roads	$ -	$ -	$ -	$ -	$ -
Crescent Creek (4E only) Non-County Maintained Roads	-	-	-	-	-
Riverfield Non-County Maintained Roads	-	-	-	-	-
Total Non-County Maintained Roads	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expenses	**$ 3,073,472.37**	**$ 1,037,806.36**	**$ 4,111,278.73**	**$ 4,181,928.78**	**$ 4,603,613.18**
Other Income (Expenses)					
Interest Income	$ 36,387.01	$ 7,500.00	$ 43,887.01	$ 30,000.00	$ 25,000.00
Total Other Income (Expenses)	**$ 36,387.01**	**$ 7,500.00**	**$ 43,887.01**	**$ 30,000.00**	**$ 25,000.00**
Net Income (Loss)	**$ 1,019,660.01**	**$ (831,205.30)**	**$ 188,454.71**	**$ -**	**$ -**

* "Lifestyle Staff" and "Resident Services" are expected to be 70% of the anticipated budget of $682,758.90. The remaining 30% is paid by the developer.

North River Ranch Improvement SD
FY 2027 Proposed O&M Assessment Comparison

Phase	Unit Type	2026 O&M* Assessment (Gross)	2027 O&M* Assessment (Gross)	Increase / (Decrease)
	Series 2019 (Brightwood)			
1A	SF 40'	1,262.00	1,520.71	$ 258.71
1A	SF 50'	1,577.50	1,900.88	$ 323.38
1B	SF 40'	1,262.00	1,520.71	$ 258.71
1B	SF 50'	1,577.50	1,900.88	$ 323.38
1C	SF 40'	1,262.00	1,520.71	$ 258.71
1C	SF 50'	1,577.50	1,900.88	$ 323.38
1D (West)	SF 60'	1,893.00	2,281.06	$ 388.06
1D (East)	SF 60'	1,893.00	2,281.06	$ 388.06
	Series 2019-Morgan's Glen (Riverfield)			
1	SF 50'	1,577.50	1,900.88	$ 323.38
2	SF 40'/45'/50'	1,577.50	1,900.88	$ 323.38
3	Townhome	1,104.25	1,330.62	$ 226.37
	Series 2020 (Wildleaf)			
4A - 4B	Attached Villa 35'	1,104.25	1,330.62	$ 226.37
4A - 4B	SF 45'	1,419.75	1,710.80	$ 291.05
4A - 4B	SF 50'	1,577.50	1,900.88	$ 323.38
4A - 4B	SF 57'	1,798.35	2,167.01	$ 368.66
	Series 2023 (1) (Longmeadow & Crescent Creek)			
4C-1	SF 40'	1,403.98	1,691.79	$ 287.81
4C-1	SF 50'	1,751.03	2,109.98	$ 358.95
4C-1	SF 60'	2,098.08	2,528.18	$ 430.10
4E	Paired Villa	1,340.03	1,501.70	$ 161.67
4E	Townhome (24')	899.01	1,007.47	$ 108.46
4F	SF 45'	1,696.24	1,900.88	$ 204.64
3 (TH)	Townhome (20')	694.10	836.39	$ 142.29

O&M = Operations and Maintenance

North River Ranch Improvement SD
FY 2027 Proposed O&M Assessment Comparison

Phase	Unit Type	2026 O&M* Assessment (Gross)	2027 O&M* Assessment (Gross)	Increase / (Decrease)
	Series 2023 (2) (Del Webb)			
1	Villa 33	778.09	747.29	$ (30.80)
1	Single Family 40	943.14	905.80	$ (37.34)
1	Single Family 50	1,178.92	1,132.25	$ (46.67)
1	Single Family 64	1,509.02	1,449.28	$ (59.74)
2	Villa 33	778.09	747.29	$ (30.80)
2	Single Family 40	943.14	905.80	$ (37.34)
2	Single Family 50	1,178.92	1,132.25	$ (46.67)
2	Single Family 64	1,509.02	1,449.28	$ (59.74)
3	Villa 33	778.09	747.29	$ (30.80)
3	Single Family 40	943.14	905.80	$ (37.34)
3	Single Family 50	1,178.92	1,132.25	$ (46.67)
3	Single Family 64	1,509.02	1,449.28	$ (59.74)
	Series 2026 (Deer Park)			
1A	SF 40'	-	142.74	$ 142.74
1A	SF 50'	-	178.43	$ 178.43
1B	SF 40'	-	142.74	$ 142.74
1B	SF 50'	-	178.43	$ 178.43
2	SF 40'	-	142.74	$ 142.74
2	SF 50'	-	178.43	$ 178.43
	Commercial Development			
2	Unplatted Acres	1,061.03	1,019.03	$ (42.00)
	Future Development			
1, 2, 3, 4, Amenity	Unplatted Acres	249.27	160.59	$ (88.68)

O&M = Operations and Maintenance

Revenues

On-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected via the tax collector are referred to as "On-Roll Assessments."

Off-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected via direct billing are referred to as "Off-Roll Assessments."

Other Income & Other Financing Sources

Any revenue received that is not from the District's main source of income.

General & Administrative Expenses

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to $200.00 per meeting plus payroll taxes. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

POL (Public Officials' Liability) Insurance

The cost of insurance policies designed to protect elected and appointed public officials—and the entities they serve—from legal claims arising from their official duties.

Trustee Services

The costs associated with hiring and compensating the District's trustees responsible for managing trust assets in accordance with legal and fiduciary obligations

District Management

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit "A" of the Management Agreement.

Field Management

The District receives Field Management services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit "A" Section "V" of the Management Agreement.

Engineering

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 invoices, and all other engineering services as requested by the district throughout the year.

Disclosure

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the dissemination agent provides to the trustee and bond holders.

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 as requested by the District throughout the year.

Assessment Administration

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

Reamortization Schedules

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

Audit

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Arbitrage Calculation

Annual computations are necessary to calculate arbitrage rebate liability to ensure the District's compliance with all tax regulations.

Tax Preparation

The costs associated with filing Forms 1099 and 1096 with the Internal Revenue Service.

Travel and Per Diem

The costs associated with District-related travel to and from meetings.

Telephone

The costs associated with telephone services as related to the District.

Postage & Shipping

The costs associated with sending mail, packages, and freight for District operations.

Copies

The costs associated with printing and binding Board agenda packages, letterhead, envelopes, and copies.

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, monthly meetings, special meetings, and public hearings for the District.

Miscellaneous

The costs associated with small, irregular, or unpredictable costs that do not fit neatly into other predefined budget line items.

Waste Holding Tank Rental

The costs associated with renting a waste holding tank.

Trailer Rental

The costs associated with renting a trailer.

Property Taxes

Ad valorem taxes on District property that is not tax-exempt.

Web Site Maintenance

The costs of keeping a website functional, secure, and up-to-date.

Holiday Decorations

The costs of set-up and take-down of holiday decorations through the District.

Dues, Licenses & Fees

The District is required to pay an annual fee to the Department of Economic Opportunity.

Security

The costs associated with implementing and maintaining security monitoring systems, including surveillance cameras, alarm systems, access control, and remote monitoring services for the common areas.

Maintenance Staff

Maintenance staff as hired by the District for miscellaneous services.

General Insurance

The costs associated with an annual premium for comprehensive insurance coverage including property, liability, and business interruption.

Other Insurance

The costs associated with an annual premium for insurance coverage not covered under General Insurance or Property & Casualty Insurance.

Developer Loan Repayment

The costs associated with paying off the Developer loan from FY 2024 and FY 2025.

Field Operations

Electric

The costs associated with electricity consumption, which can fluctuate based on seasonal changes, weather, and District lifestyle.

Water Reclaimed

The costs associated with treating wastewater to a quality suitable for reuse, as well as the costs of implementing and operating the infrastructure required for water reclamation and distribution.

Wetland Monitoring

The costs associated with actions taken to offset the impacts of unavoidable wetland losses.

Stormwater – Repair and Maintenance

The costs associated with for managing stormwater runoff within a specific area, encompassing activities like infrastructure improvements, maintenance, and pollution prevention.

Equipment Rental

The costs associated with periodic equipment rentals to assist the maintenance staff in its duties of maintaining certain common facilities.

Irrigation

The costs associated with the installation, maintenance, and operation of irrigation systems to support landscaping and grounds upkeep.

Lake Maintenance

The costs associated with the upkeep and ecological management of the District's on-site lakes.

Landscape Maintenance

The costs associated with the routine upkeep of outdoor grounds including lawn care, tree and shrub trimming, seasonal planting, weed control, and irrigation system monitoring.

Landscape Improvements / Replacements

The costs associated with the enhancements to plantings, hardscape features, irrigation systems, lighting, and overall design to increase curb appeal, functionality, and property value.

Tree Trimming

The costs associated with professional trimming and pruning of trees to remove overgrowth, dead limbs, and potential hazards.

Contingency

The costs associated with covering unexpected charges, changes in scope, or unforeseen conditions that may arise.

Equipment Repair and Maintenance

The costs associated with maintaining and repairing District equipment to ensure safe, efficient, and uninterrupted operations.

Pest Control

The costs associated with managing and preventing pest infestations in District areas.

Mulch (Zones 1 – 7)

The costs associated with purchasing, transporting, and installing mulch in landscaped areas.

Monument Maintenance

The costs associated with preserving, cleaning, and repairing monuments and memorial structures.

Bridge and Boardwalk Maintenance

The costs associated with maintaining pedestrian bridges and boardwalks to ensure structural integrity, safety, and aesthetic appeal.

Storm Cleanup

The costs associated with post-storm cleanup operations, including debris removal, damage assessment, and safety measures.

Storm Landscape Replacement

The costs associated with post-storm cleanup operations, including landscape restoration.

Capital Expenditures

The costs associated with long-term investments in physical assets that enhance, expand, or replace existing infrastructure.

Street, Sidewalk, and Curb Maintenance

The costs associated with maintaining and repairing paved infrastructure, including streets, sidewalks, and curbs.

Streetlight Leasing

The costs associated with leasing streetlights from a utility provider or third-party vendor.

Shared Bike Maintenance

The costs associated with maintaining a fleet of shared bicycles, ensuring safety, reliability, and user satisfaction.

Dog Park

The costs associated with planning, constructing, and maintaining a dog park.

Parks Maintenance & Repairs

The costs associated with maintaining and repairing public or private park facilities, ensuring safety, cleanliness, usability, and aesthetic appeal.

Trail Maintenance

The costs associated with maintaining trails used for walking, hiking, biking, or equestrian activities.

Trailhead Maintenance

The costs associated with maintaining trailhead facilities—the entry points to trail systems.

BW, RF, Wildleaf Playground Maintenance

The costs associated with maintaining and repairing the playgrounds for the Brightwood, Riverfield, and Wildleaf playgrounds.

BW Fire Pits

The costs associated with maintaining and repairing the fire pits within Brightwood.

CC Fire Pits

The costs associated with maintaining and repairing the fire pits within Camp Creek.

North River Ranch Improvement SD
Budget Item Descriptions
FY 2026 – 2027

Brightwood Pavilion – Amenity Expenses

Amenity – Electric

The costs associated with electric meters related to the Brightwood Pavilion.

Amenity – Water

The costs associated with water service related to the Brightwood Pavilion.

Amenity – Cable TV / Internet / Wi-Fi

The costs associated with providing and maintaining cable television, internet, and Wi-Fi services across the Brightwood Pavilion.

Amenity – Landscape Maintenance

The costs associated with the routine upkeep of outdoor grounds including lawn care, tree and shrub trimming, seasonal planting, weed control, and irrigation system monitoring for the Brightwood Pavilion.

Amenity – Irrigation Repairs

The costs associated with the installation, maintenance, and operation of irrigation systems to support landscaping and grounds upkeep within the boundaries of the Brightwood Pavilion.

Amenity – Pool Maintenance

The costs associated with maintaining the swimming pool at the Brightwood Pavilion, including routine cleaning, chemical balancing, equipment servicing, and seasonal upkeep.

Amenity – Cleaning

The costs associated with routine and specialized cleaning services across the Brightwood Pavilion, including labor, supplies, equipment, and service contracts.

Amenity – Pest Control

The costs associated with managing and preventing pest infestations at the Brightwood Pavilion.

Amenity – Fitness Equipment Leasing

The costs associated with leasing fitness equipment for the Brightwood Pavilion.

Amenity – Security Monitoring

The costs associated with implementing and maintaining security monitoring systems, including surveillance cameras, alarm systems, access control, and remote monitoring services for the Brightwood Pavilion.

North River Ranch Improvement SD
Budget Item Descriptions
FY 2026 – 2027

Amenity – Capital Outlay

The costs associated with long-term investments in physical assets that enhance, expand, or replace existing infrastructure for the Brightwood Pavilion.

Amenity – Miscellaneous

The costs associated with small, irregular, or unpredictable charges for the Brightwood Pavilion that do not fit neatly into other predefined budget line items.

Amenity – Pool Equipment

The costs associated with purchasing, installing, and maintaining essential pool equipment for the Brightwood Pavilion pool.

Amenity – A/C Maintenance and Equipment

The costs associated with maintaining, repairing, and replacing air conditioning systems, including both routine servicing and capital investments in HVAC equipment for the Brightwood Pavilion.

Amenity – Streetlight Leasing

The costs associated with leasing streetlights for the Brightwood Pavilion from a utility provider or third-party vendor.

Amenity – Access Control Maintenance

The costs associated with maintaining access control systems, including hardware, software, and support services for the Brightwood Pavilion.

Amenity – Property & Casualty Insurance

The annual premium cost for insurance coverage protecting the Brightwood Pavilion.

Amenity – Lifestyle Staff

The costs associated with paying District staff who are responsible for enhancing the quality of life for the Brightwood Pavilion community by managing various lifestyle components, including fitness, aquatics, travel, special events, and workshops.

Amenity – Resident Services

The costs associated with providing various amenities and programs to District residents within Brightwood Pavilion.

Riverfield Verandah – Amenity Expenses

Amenity – Electric

The costs associated with electric meters related to the Riverfield Verandah.

Amenity – Water

The costs associated with water service related to the Riverfield Verandah.

Amenity – Cable TV / Internet / Wi-Fi

The costs associated with providing and maintaining cable television, internet, and Wi-Fi services across the Riverfield Verandah.

Amenity – Landscape Maintenance

The costs associated with the routine upkeep of outdoor grounds including lawn care, tree and shrub trimming, seasonal planting, weed control, and irrigation system monitoring for the Riverfield Verandah.

Amenity – Irrigation Repairs

The costs associated with the installation, maintenance, and operation of irrigation systems to support landscaping and grounds upkeep within the boundaries of the Riverfield Verandah.

Amenity – Pool Maintenance

The costs associated with maintaining the swimming pool at the Riverfield Verandah, including routine cleaning, chemical balancing, equipment servicing, and seasonal upkeep.

Amenity – Cleaning

The costs associated with routine and specialized cleaning services across the Riverfield Verandah, including labor, supplies, equipment, and service contracts.

Amenity – Pest Control

The costs associated with managing and preventing pest infestations at the Riverfield Verandah.

Amenity – Security Monitoring

The costs associated with implementing and maintaining security monitoring systems, including surveillance cameras, alarm systems, access control, and remote monitoring services for the Riverfield Verandah.

Amenity – Gate Access and Maintenance

The costs associated with installing, operating, and maintaining gate access systems, including mechanical gates, electronic access controls, and related infrastructure at the Riverfield Verandah.

Amenity – Capital Outlay

The costs associated with long-term investments in physical assets that enhance, expand, or replace existing infrastructure for the Riverfield Verandah.

Amenity – Miscellaneous

The costs associated with small, irregular, or unpredictable charges for the Riverfield Verandah that do not fit neatly into other predefined budget line items.

Amenity – Pool Equipment

The costs associated with purchasing, installing, and maintaining essential pool equipment for the Riverfield Verandah pool.

Amenity – Streetlight Leasing

The costs associated with leasing streetlights for the Riverfield Verandah from a utility provider or third-party vendor.

Amenity – Access Control Maintenance

The costs associated with maintaining access control systems, including hardware, software, and support services for the Riverfield Verandah.

Amenity – Property & Casualty Insurance

The annual premium cost for insurance coverage protecting the Riverfield Verandah.

Amenity – Lifestyle Staff

The costs associated with paying District staff who are responsible for enhancing the quality of life for the Riverfield Verandah community by managing various lifestyle components, including fitness, aquatics, travel, special events, and workshops.

Amenity – Resident Services

The costs associated with providing various amenities and programs to District residents within Riverfield Verandah.

Camp Creek Amenity – Amenity Expenses

Amenity – Electric

The costs associated with electric meters related to the Camp Creek Amenity.

Amenity – Water

The costs associated with water service related to the Camp Creek Amenity.

Amenity – Cable TV / Internet / Wi-Fi

The costs associated with providing and maintaining cable television, internet, and Wi-Fi services across the Camp Creek Amenity.

Amenity – Landscape Maintenance

The costs associated with the routine upkeep of outdoor grounds including lawn care, tree and shrub trimming, seasonal planting, weed control, and irrigation system monitoring for the Camp Creek Amenity.

North River Ranch Improvement SD
Budget Item Descriptions
FY 2026 – 2027

Amenity – Irrigation Repairs

The costs associated with the installation, maintenance, and operation of irrigation systems to support landscaping and grounds upkeep within the boundaries of the Camp Creek Amenity.

Amenity – Pool Maintenance

The costs associated with maintaining the swimming pool at the Camp Creek Amenity, including routine cleaning, chemical balancing, equipment servicing, and seasonal upkeep.

Amenity – Cleaning

The costs associated with routine and specialized cleaning services across the Camp Creek Amenity, including labor, supplies, equipment, and service contracts.

Amenity – Window Cleaning

The costs associated with window cleaning services for the Camp Creek Amenity, including labor, supplies, equipment, and service contracts.

Amenity – Pest Control

The costs associated with managing and preventing pest infestations at the Camp Creek Amenity.

Amenity – Security Monitoring

The costs associated with implementing and maintaining security monitoring systems, including surveillance cameras, alarm systems, access control, and remote monitoring services for the Camp Creek Amenity.

Amenity – Gate Access and Maintenance

The costs associated with installing, operating, and maintaining gate access systems, including mechanical gates, electronic access controls, and related infrastructure at the Camp Creek Amenity.

Amenity – Capital Outlay

The costs associated with long-term investments in physical assets that enhance, expand, or replace existing infrastructure for the Camp Creek Amenity.

Amenity – Miscellaneous

The costs associated with small, irregular, or unpredictable charges for the Camp Creek Amenity that do not fit neatly into other predefined budget line items.

Amenity – Pool Equipment & Geothermal

The costs associated with purchasing, installing, and maintaining essential pool equipment for the Camp Creek Amenity pool.

Amenity – Office Equipment Leasing

The costs associated with leasing essential office equipment such as printers, copiers, computers, phone systems, and furniture for the Camp Creek Amenity.

Amenity – Bike Pump Park Maintenance

The costs associated with the ongoing upkeep, safety, and functionality of the bike park for the Camp Creek Amenity.

Amenity – Pickleball Maintenance

The costs associated with the regular upkeep, safety, and longevity of pickleball courts for the Camp Creek Amenity.

Amenity – Streetlight Leasing

The costs associated with leasing streetlights for the Camp Creek Amenity from a utility provider or third-party vendor.

Amenity – Access Control Maintenance

The costs associated with maintaining access control systems, including hardware, software, and support services for the Camp Creek Amenity.

Amenity – Canteen

The costs associated with operating the Camp Creek Amenity canteen efficiently.

Amenity – Repairs & Maintenance

The costs associated with maintaining and repairing physical assets, equipment, and infrastructure at the Camp Creek Amenity.

Amenity – Dumpster

The costs associated with renting and servicing dumpsters for waste management needs at the Camp Creek Amenity.

Amenity – Water Slide Preventative Maintenance

The costs associated with routine inspections, surface treatments, and seasonal preparations for water slides at the Camp Creek Amenity.

Amenity – Operations

The costs associated with managing resources, maintaining service levels, and achieving strategic goals for the Camp Creek Amenity.

Amenity – Property & Casualty Insurance

The annual premium cost for insurance coverage protecting the Camp Creek Amenity.

Amenity – Office Supplies

The costs associated with consumable items and materials used in daily office operations at the Camp Creek Amenity.

Amenity – Help Desk

The costs associated with providing technical support and assistance to District staff at the Camp Creek Amenity.

Amenity – Lifestyle Staff

The costs associated with paying District staff who are responsible for enhancing the quality of life for the Camp Creek Amenity community by managing various lifestyle components, including fitness, aquatics, travel, special events, and workshops.

Amenity – Resident Services

The costs associated with providing various amenities and programs to District residents within Camp Creek Amenity.

Other Income (Expenses)

Interest Income

Earnings generated from interest-bearing financial assets such as savings accounts, certificates of deposit (CDs), bonds, and other fixed-income investments.

North River Ranch Improvement SD
FY 2027 Proposed Debt Service Budgets *

	Series 2019A-1	Series 2019A-1 (Morgan's Glen)	Series 2019A-2 (Morgan's Glen)	Series 2020A-1	Series 2020A-2	Series 2023A-1	Series 2023A-2	Series 2023A	Series 2023B
REVENUES:									
Special Assessments	$ 883,678.75	$ 472,125.00	$ 4,290.00	$ 586,800.00	$ 42,525.00	$ 1,031,165.00	$ 931,068.75	$ 908,941.25	$ 1,149,540.00
TOTAL REVENUES	**$ 883,678.75**	**$ 472,125.00**	**$ 4,290.00**	**$ 586,800.00**	**$ 42,525.00**	**$ 1,031,165.00**	**$ 931,068.75**	**$ 908,941.25**	**$ 1,149,540.00**
EXPENDITURES:									
Interest 11/01/2026	$ 229,476.25	$ 121,625.00	$ 1,430.00	$ 141,562.50	$ 14,175.00	$ 296,790.00	$ 310,356.25	$ 267,263.75	$ 383,180.00
Interest 05/01/2027	229,476.25	121,625.00	1,430.00	141,562.50	14,175.00	296,790.00	310,356.25	267,263.75	383,180.00
Principal 05/01/2027	200,000.00	110,000.00	-	165,000.00	-	145,000.00	-	110,000.00	-
TOTAL EXPENDITURES	**$ 658,952.50**	**$ 353,250.00**	**$ 2,860.00**	**$ 448,125.00**	**$ 28,350.00**	**$ 738,580.00**	**$ 620,712.50**	**$ 644,527.50**	**$ 766,360.00**
EXCESS REVENUES	**$ 224,726.25**	**$ 118,875.00**	**$ 1,430.00**	**$ 138,675.00**	**$ 14,175.00**	**$ 292,585.00**	**$ 310,356.25**	**$ 264,413.75**	**$ 383,180.00**
Interest 11/01/2027	$ 224,726.25	118,875.00	1,430.00	138,675.00	14,175.00	292,585.00	310,356.25	264,413.75	383,180.00

* Completed Debt Service:
Series 2019A-2
Series 2021B

North River Ranch
Improvement Stewardship District

Public Hearing on the Imposition of Special Assessments

a. Public Comments and Testimony
b. Board Comments

c. Consideration of **Resolution 2026-08, Adopting an Assessment Roll for Fiscal Year 2026-2027, and Certifying Special Assessments for Collection**

RESOLUTION 2026-08
[FY 2027 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the North River Ranch Improvement Stewardship District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 2020-191, *Laws of Florida* ("**Act**"), for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Manatee County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and the Act; and

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (**"FY 2026"**), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget (**"Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to the Act, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT:

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("**Assessment Roll**").

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

   a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

b. **O&M Assessment Imposition.** Pursuant to the Act, a special assessment for operations and maintenance ("**O&M Assessment(s)**") is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

c. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2027 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same**.**

4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to the Act*,* the District is authorized to collect and enforce the Assessments as set forth below.

a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

b. **Direct Bill Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on "**Direct Collect Property**" identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B.** The District's Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.

i. *Due Date (O&M Assessments).* O&M Assessments directly collected by the District shall be due and payable in full on December 1, 2026; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2026, 25% due no later than February 1, 2027 and 25% due no later than May 1, 2027.

ii. *Due Date (Debt Assessments).* Debt Assessments directly collected by the District shall be due and payable in full on in full on December 1, 2026; provided, however, that, to the extent permitted by law, the Debt

Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2026, 25% due no later than February 1, 2027 and 25% due no later than May 1, 2027.

iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes,* or other applicable law to collect and enforce the whole Assessment, as set forth herein.

c. **Future Collection Methods.** The District's decision to collect 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.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B,** is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. 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, to the County property roll.

6. **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.

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED this 12th day of August, 2026.

ATTEST:

NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT

____
Secretary / Assistant Secretary

By:_____________________________________

Its:_____________________________________

Exhibit A: Budget
Exhibit B: Assessment Roll

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
394730059	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394730109	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394730159	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394730209	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394730259	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394730309	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394730359	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394730409	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394730459	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394730509	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394730559	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394730609	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394730659	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394730709	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394730759	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394730809	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394730859	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394730909	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394730959	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394731009	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394731059	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731109	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731159	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731209	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731259	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731309	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731359	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731409	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731459	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731509	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731559	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731609	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731659	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731709	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731759	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731809	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731859	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731909	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394731959	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394732009	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394732059	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732109	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732159	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732209	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732259	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732309	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732359	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732409	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732459	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732509	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732559	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732609	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
394732659	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732709	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732759	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732809	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732859	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732909	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394732959	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394733009	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394733059	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733109	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733159	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733209	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733259	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733309	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733359	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733409	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733459	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733509	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733559	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733609	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733659	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733709	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394733759	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394733809	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394733859	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394733909	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394733959	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734009	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734059	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734109	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734159	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734209	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734259	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734309	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734359	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734409	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734459	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734509	$ -	$ -	$ -	$ -	$ 405.49	$ 747.34	$ 1,152.83
394734559	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394734609	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394734659	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394734709	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394734759	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394734809	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394734859	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394734909	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394734959	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394735009	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394735059	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394735109	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394735159	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394735209	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
394735259	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394735309	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394735359	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394735409	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394735459	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394735509	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394735559	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394735609	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394735659	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394735709	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394735759	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394735809	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394735859	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394735909	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394735959	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736009	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736059	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736109	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736159	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736209	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736259	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736309	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736359	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736409	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736459	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736509	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736559	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736609	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736659	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736709	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736759	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736809	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736859	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736909	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394736959	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394737009	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394737059	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394737109	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394737159	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394737209	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394737259	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394737309	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394737359	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394737409	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394737459	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394737509	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394737559	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394737609	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394737659	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394737709	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394737759	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394737809	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
394737859	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394737909	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394737959	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394738009	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394738059	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394738109	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394738159	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394738209	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394738259	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394738309	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394738359	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394738409	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394738459	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394738509	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394738559	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394738609	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394738659	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394738709	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394738759	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394738809	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394738859	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394738909	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394738959	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394739009	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394739059	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394739109	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394739159	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394739209	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394739259	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394739309	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394739359	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394739409	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394739459	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394739509	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394739559	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394739609	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394739659	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394739709	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394739759	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394739809	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394739859	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394739909	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394739959	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394740009	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394740059	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394740109	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394740159	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394740209	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394740259	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394740309	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394740359	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394740409	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
394740459	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394740509	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394740559	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394740609	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394740659	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394740709	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394740759	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394740809	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394740859	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394740909	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394740959	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741009	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741059	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741109	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741159	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394741209	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394741259	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394741309	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394741359	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394741409	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394741459	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394741509	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741559	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741609	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741659	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741709	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741759	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741809	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741859	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741909	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394741959	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394742009	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394742059	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394742109	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394742159	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394742209	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742259	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742309	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742359	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742409	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742459	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742509	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742559	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742609	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742659	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742709	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742759	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742809	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742859	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742909	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394742959	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394743009	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
394743059	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394743109	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394743159	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743209	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743259	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743309	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743359	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743409	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743459	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743509	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743559	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743609	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743659	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743709	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743759	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743809	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743859	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743909	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394743959	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394744009	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394744059	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394744109	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394744159	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394744209	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394744259	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744309	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744359	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744409	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744459	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744509	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744559	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744609	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744659	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744709	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744759	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744809	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744859	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744909	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394744959	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394745009	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394745059	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394745109	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394745159	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394745209	$ -	$ -	$ -	$ -	$ 786.41	$ 1,449.38	$ 2,235.79
394745259	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745309	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745359	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745409	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745459	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745509	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745559	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745609	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
394745659	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745709	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745759	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745809	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745859	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745909	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394745959	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746009	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746059	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746109	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746159	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746209	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746259	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746309	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746359	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746409	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746459	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746509	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746559	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746609	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746659	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746709	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746759	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394746809	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394746859	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394746909	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394746959	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394747009	$ -	$ -	$ -	$ -	$ 491.51	$ 905.86	$ 1,397.37
394747059	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394747109	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394747159	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394747209	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394747259	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394747309	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
394747359	$ -	$ -	$ -	$ -	$ 614.38	$ 1,132.33	$ 1,746.71
400450059	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450109	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450159	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450209	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450259	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450309	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450359	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450409	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450459	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450509	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450559	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450609	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450659	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450709	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450759	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450809	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450859	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400450909	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400450959	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451009	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451059	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451109	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451159	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451209	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451259	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451309	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451359	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451409	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451459	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451509	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451559	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451609	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451659	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451709	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400451759	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400451809	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400451859	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400451909	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400451959	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452009	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452059	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452109	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452159	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452209	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452259	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452309	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452359	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452409	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452459	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452509	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452559	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452609	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452659	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452709	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452759	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452809	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452859	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452909	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400452959	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453009	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453059	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453109	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453159	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453209	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453259	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453309	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453359	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453409	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453459	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400453509	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453559	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453609	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453659	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453709	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453759	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453809	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453859	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453909	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400453959	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454009	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454059	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454109	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454159	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454209	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454259	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454309	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454359	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454409	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454459	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454509	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454559	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454609	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454659	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454709	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454759	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454809	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454859	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454909	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400454959	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455009	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455059	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455109	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455159	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455209	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455259	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455309	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455359	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455409	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455459	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455509	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455559	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455609	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455659	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455709	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455759	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455809	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455859	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455909	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400455959	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400456009	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400456059	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400456109	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400456159	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400456209	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400456259	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400456309	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400456359	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456409	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456459	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456509	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456559	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456609	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456659	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456709	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456759	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456809	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456859	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456909	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400456959	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457009	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457059	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457109	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457159	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457209	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457259	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457309	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457359	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457409	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457459	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457509	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457559	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457609	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457659	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457709	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457759	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457809	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457859	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457909	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400457959	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400458009	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400458059	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400458109	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400458159	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400458209	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400458259	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400458309	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400458359	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400458409	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400458459	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400458509	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400458559	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400458609	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400458659	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400458709	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400458759	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400458809	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400458859	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400458909	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400458959	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400459009	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400459059	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400459159	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400459209	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400459259	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400459309	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400459359	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459409	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459459	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459509	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459559	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459609	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459659	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459709	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459759	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459809	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459859	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459909	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400459959	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460009	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460059	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460109	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460159	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460209	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460259	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460309	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460359	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460409	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460459	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460509	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460559	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460609	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460659	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460709	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460759	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460809	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460859	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460909	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400460959	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400461009	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400461059	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400461109	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400461159	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400461209	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400461259	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400461309	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400461359	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400461409	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400461459	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400461509	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400461559	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400461609	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400461659	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400461709	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400461759	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400461809	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400461859	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400461909	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400461959	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400462009	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400462059	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400462109	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400485059	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400485109	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400485159	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400485209	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400485259	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400485309	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400485359	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400485409	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400485459	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400485509	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400485559	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400485609	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400485659	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400485709	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400485759	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400485809	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400485859	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400485909	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400485959	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486009	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486059	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486109	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486159	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486209	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486259	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486309	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486359	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486409	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486459	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486509	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486559	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486609	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486659	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486709	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486759	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486809	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400486859	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486909	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400486959	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400487009	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400487059	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400487109	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487159	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487209	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487259	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487309	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487359	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487409	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487459	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487509	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487559	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487609	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487659	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487709	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487759	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487809	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487859	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487909	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400487959	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400488009	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400488059	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400488109	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400488159	$ -	$ -	$ -	$ 998.91	$ -	$ 1,330.67	$ 2,329.58
400488209	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488259	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488309	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488359	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488409	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488459	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488509	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488559	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488609	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488659	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488709	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488759	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488809	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400488859	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400488909	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400488959	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489009	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489059	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489109	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489159	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489209	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489259	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489309	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489359	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489409	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400489459	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489509	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489559	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489609	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489659	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
400489709	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400489759	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400489809	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400489859	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400489909	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400489959	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490009	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490059	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490109	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490159	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490209	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490259	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490309	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490359	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490409	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490459	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490509	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490559	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490609	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490659	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490709	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490759	$ -	$ -	$ -	$ 1,163.44	$ -	$ 1,710.86	$ 2,874.30
400490809	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400490859	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400490909	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400490959	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491009	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491059	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491109	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491159	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491209	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491259	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491309	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491359	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491409	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491459	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491509	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491559	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491609	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491659	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491709	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400491759	$ -	$ -	$ -	$ 1,339.73	$ -	$ 1,900.96	$ 3,240.69
400493059	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400493159	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493209	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493259	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493309	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400493359	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493409	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493509	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493559	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493609	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493659	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493709	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493759	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493809	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493859	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400493959	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494009	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494059	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494109	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494159	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494209	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494269	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494419	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494459	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494509	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494559	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494609	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494659	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494709	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494759	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494809	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494859	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494909	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400494959	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495009	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495059	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495109	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495159	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495209	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400495259	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400495309	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400495359	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400495409	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495459	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495509	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495559	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495609	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495659	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495709	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400495759	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400495809	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400495859	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400495909	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400495959	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400496009	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400496059	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400496109	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400496159	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400496209	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400496259	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400496309	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400496359	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400496409	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400496459	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400496509	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400496559	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400496609	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400496659	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400496709	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400496759	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400496809	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400496859	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400496909	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400496959	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497009	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497059	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497109	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497159	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497219	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497319	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497419	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497509	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497559	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497609	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497659	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497709	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497759	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497809	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497859	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497909	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400497959	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498009	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498059	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498109	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498159	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498209	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498259	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498309	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498359	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498409	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498459	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498509	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498559	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498609	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498659	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498709	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498759	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498809	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498859	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400498909	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400498959	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499059	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499109	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499159	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499209	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499259	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499309	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499359	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499409	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499459	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499509	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499559	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499609	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499659	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499709	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499759	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499809	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499859	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499909	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400499959	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500009	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500059	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500109	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500159	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500209	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500259	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500309	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500359	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500409	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500459	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500509	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500559	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500609	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500659	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400500709	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400500759	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400500809	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400500859	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400500909	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400500959	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501009	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501059	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501109	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501159	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501209	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501259	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501309	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501359	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501409	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501459	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501509	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400501559	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501609	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501659	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501709	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501759	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501809	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501859	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501909	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400501959	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400502009	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400502059	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400502109	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400502159	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400502209	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400502259	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400502309	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400502359	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400502409	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400502459	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400502509	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400502559	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400502609	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400502659	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400502709	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400502759	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400502809	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400502859	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400502909	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400502959	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
400503009	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400503059	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400503109	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503159	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503209	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503259	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503359	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503459	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503559	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503609	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503659	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503709	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503759	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503809	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503859	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503909	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400503959	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504009	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504059	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504109	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504159	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504209	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504259	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95

North River Ranch Stewardship District

Fiscal Year 2027 Assessment Roll

PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400504309	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504409	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504459	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504509	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504559	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504609	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504659	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504709	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504759	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504809	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504859	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504909	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400504959	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400505009	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400505059	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400505109	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400505159	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400505209	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400505259	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400505309	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400505359	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400505409	$ -	$ -	$ 1,300.10	$ -	$ -	$ 1,691.85	$ 2,991.95
400505459	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400505509	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400505559	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400505609	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400505659	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400505709	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400505759	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400505809	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400505859	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400505909	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400505959	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400506009	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400506059	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400506109	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400506159	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400506209	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400506259	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400506309	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400506359	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400506409	$ -	$ -	$ 1,625.13	$ -	$ -	$ 2,110.06	$ 3,735.19
400507059	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507109	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507159	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507209	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507259	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507309	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507359	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507409	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507459	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507509	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400507559	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507609	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507659	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507709	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400507759	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400507809	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400507859	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400507909	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400507959	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508009	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508059	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508109	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508159	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508209	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508259	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508309	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508359	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508409	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508459	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508509	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508559	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508609	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508659	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508709	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508759	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508809	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508859	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508909	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400508959	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509009	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509059	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509109	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509159	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509209	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509259	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509309	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509359	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509409	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509459	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509509	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509559	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509609	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509659	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509709	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509759	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509809	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509859	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509909	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400509959	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510009	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510059	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510109	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400510159	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510209	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510259	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510309	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510359	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510409	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510459	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510509	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510559	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510609	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510659	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510709	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510759	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510809	$ -	$ -	$ 780.06	$ -	$ -	$ 1,007.51	$ 1,787.57
400510859	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400510909	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400510959	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511009	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511059	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511109	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511159	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511209	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511259	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511309	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511359	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511409	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511459	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511509	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511559	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511609	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511659	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511709	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511759	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511809	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511859	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511909	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400511959	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512009	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512059	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512109	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512159	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512209	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512259	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512309	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512359	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512409	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512459	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512509	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512559	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512609	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512659	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512709	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400512759	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512809	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512859	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512909	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400512959	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400513009	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400513059	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400513109	$ -	$ -	$ 1,153.84	$ -	$ -	$ 1,501.76	$ 2,655.60
400513159	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513209	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513259	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513309	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513359	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513409	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513459	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513509	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513559	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513609	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513659	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513709	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513759	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513809	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513859	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513909	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400513959	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514009	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514059	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514109	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514159	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514209	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514259	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514309	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514359	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514409	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514459	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514509	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514559	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514609	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514659	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514709	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514759	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514809	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514859	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514909	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400514959	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515009	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515059	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515109	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515159	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515209	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515259	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515309	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400515359	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515409	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515459	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515509	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515559	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515609	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515659	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515709	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515759	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515809	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515859	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515909	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400515959	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516009	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516059	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516109	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516159	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516209	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516259	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516309	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516359	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516409	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516459	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516509	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516559	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516609	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516659	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516709	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516759	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516809	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516859	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516909	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400516959	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517009	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517059	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517109	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517159	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517209	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517259	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517309	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517359	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517409	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517459	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517509	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517559	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517609	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517659	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517709	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517759	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517809	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517859	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400517909	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
400517959	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518009	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518059	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518109	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518159	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518209	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518259	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518309	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518359	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518409	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518459	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518509	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518559	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518609	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518659	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518709	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518759	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518809	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518859	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518909	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
400518959	$ -	$ -	$ 1,462.62	$ -	$ -	$ 1,900.96	$ 3,363.58
401911059	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911109	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911159	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911209	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911259	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911309	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911359	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911409	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911459	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911509	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911559	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911609	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911659	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911709	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401911759	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401911809	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401911859	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401911909	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401911959	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912009	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912059	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912109	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912159	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912209	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912259	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912309	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912359	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912409	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912459	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912509	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912559	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	**FS Series 2019**	**MG Series 201**	**series 2023 (a**	**Series 2020**	**Series 2023 (nov)**	**O&M**	**Total Assessments**
401912609	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912659	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912709	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912759	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912809	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912859	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912909	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401912959	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913009	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913059	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913109	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913159	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913209	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913259	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913309	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913359	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913409	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913459	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913509	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913559	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913609	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913659	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401913709	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401913759	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401913809	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401913859	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401913909	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401913959	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914009	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914059	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914109	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914159	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914209	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914259	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914309	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914359	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914409	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914459	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914509	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914559	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914609	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914659	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914709	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914759	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914859	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914909	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401914959	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401915009	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401915059	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401915109	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401915159	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401915209	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
401915259	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401915309	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401915359	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401915409	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401915459	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401915509	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401915559	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401915609	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401915659	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401915709	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401915759	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401915809	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401915859	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401915909	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401915959	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916009	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916059	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916109	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916159	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916209	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916259	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916309	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916359	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916409	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916459	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916509	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916559	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916609	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916659	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916709	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916759	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916809	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916909	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401916959	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401917009	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401918059	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918109	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918159	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918209	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918259	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918309	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918409	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918459	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918509	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918559	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918609	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918659	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918709	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918759	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918809	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918859	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401918909	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
401918959	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401919009	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401919059	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401919109	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919159	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919209	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919259	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919309	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919359	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919409	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919459	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919509	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919559	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919609	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919659	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919709	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919759	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919809	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919859	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919909	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401919959	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920009	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920059	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920109	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920159	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920209	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920259	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920309	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920359	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920409	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920459	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920509	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920559	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920609	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920659	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920709	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920759	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920809	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401920859	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401920909	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401920959	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401921009	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401921059	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401921109	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401921159	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401921209	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401921259	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401921309	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401921359	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401921409	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401921459	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401921509	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
401921559	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401921609	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401921659	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401921709	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401921759	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401921809	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401921859	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401921909	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401921959	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922009	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922059	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922109	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922159	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922209	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922259	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922309	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922359	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922409	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922459	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922509	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401922559	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401922609	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401922659	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401922709	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401922759	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401922809	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401922859	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401922909	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401922959	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923009	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923059	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923109	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923159	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923209	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923259	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923309	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923359	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923409	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923459	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923509	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923559	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923659	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923709	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923759	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923809	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923859	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923909	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401923959	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924009	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924059	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924109	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924159	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
401924209	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924259	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924309	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924359	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924409	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924459	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924509	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924559	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924609	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924659	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924709	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924759	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924809	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401924859	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401924909	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401924959	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925009	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925059	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925109	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925159	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925209	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925259	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925309	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925359	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925409	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925459	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925509	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925559	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925609	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925659	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925709	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925759	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925809	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925859	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925909	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401925959	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926009	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926059	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926109	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926159	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926209	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926259	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926309	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926359	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926409	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926459	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926509	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926559	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926609	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926659	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926709	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926759	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
401926809	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926859	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926909	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401926959	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401927009	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401927059	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401927109	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401927159	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401927209	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401927259	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401927309	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401927359	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401927409	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401927459	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401927509	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401928559	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401928609	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401928659	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401928709	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401928759	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401928809	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401928859	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401928909	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401928959	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401929009	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401929059	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401929109	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401929159	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401929209	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401929259	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401929309	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401929359	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929409	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929459	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929509	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929559	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929609	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929659	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929709	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929759	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929809	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929859	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929909	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401929959	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930009	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930059	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930109	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930159	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930209	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930259	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930309	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930359	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
401930409	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930459	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930509	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930559	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930609	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930659	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930709	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930759	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930809	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930859	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401930909	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401930959	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931009	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931059	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931109	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931159	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931209	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931259	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931309	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931359	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931409	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931459	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931509	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931559	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931609	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
401931659	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401931709	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401931759	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401931809	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401931859	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401931909	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401931959	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401932009	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401932059	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401932109	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401932159	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401932209	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401932259	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401932309	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401932359	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401932409	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401932459	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401932509	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
401933059	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933109	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933159	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933209	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933259	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933309	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933359	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933409	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933459	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
401933509	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933559	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933609	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933659	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933709	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933759	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933809	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933859	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933909	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401933959	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934009	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934059	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934109	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934159	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934209	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934259	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934309	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934359	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934409	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934459	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934509	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934559	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934609	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934659	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934709	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934759	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934809	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934859	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934909	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401934959	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935009	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935059	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935109	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935159	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935209	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935259	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935309	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935359	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935409	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935459	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935509	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935559	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935609	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935659	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935709	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935759	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935809	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935859	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935909	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401935959	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401936009	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401936059	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
401936109	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401936159	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401936209	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936259	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936309	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936359	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936409	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936459	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936509	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936559	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936609	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936659	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936709	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936759	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936809	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936859	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936909	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401936959	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937009	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937059	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937109	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937159	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937209	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937259	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937309	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937359	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937409	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937459	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937509	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937559	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937609	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937659	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937709	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937759	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937809	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401937859	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401937909	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401937959	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938009	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938059	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938109	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938159	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938209	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938259	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938309	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938359	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938409	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938459	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938509	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938559	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938609	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938659	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
401938709	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938759	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938809	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938859	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938909	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401938959	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939009	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939059	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939109	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939159	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939209	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939259	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939309	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939359	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939409	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939459	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939509	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939559	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939609	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
401939659	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401939709	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401939759	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401939809	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401939859	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401939909	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401939959	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940009	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940059	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940109	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940159	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940209	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940259	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940309	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940359	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940409	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940459	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940509	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940559	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940609	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940659	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940709	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940759	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940809	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940859	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940909	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401940959	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941009	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941059	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941109	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941159	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941209	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941259	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
401941309	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941359	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941409	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941459	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941509	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941559	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941609	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941659	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941709	$ 1,128.56	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,029.52
401941759	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401941809	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401941859	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401941909	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401941959	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942009	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942059	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942109	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942159	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942209	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942259	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942309	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942359	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942409	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942459	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942509	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942559	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942609	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942659	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942709	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942759	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942809	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942859	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942909	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401942959	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943009	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943059	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943109	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943159	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943209	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943259	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943309	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943359	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943409	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943459	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943509	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943559	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943609	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943659	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943709	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943759	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943809	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943859	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
401943909	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401943959	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401944009	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401944059	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401944109	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401944159	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401944209	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401944259	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401944309	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401944359	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401944409	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401944459	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
401944509	$ 1,421.72	$ -	$ -	$ -	$ -	$ 2,281.15	$ 3,702.87
403601059	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601109	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601159	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601209	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601259	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601309	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601359	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601409	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601459	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601509	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601559	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601609	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601659	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601709	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601759	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601809	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601859	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601909	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403601959	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602009	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602059	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602109	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602159	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602209	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602259	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602309	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602359	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602409	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602459	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602509	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602559	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602609	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602659	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602709	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602759	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602809	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602859	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602909	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403602959	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
403603009	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603059	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603109	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603159	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603209	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603259	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603309	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603359	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603409	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603459	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603509	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603559	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603609	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603659	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603709	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603759	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603809	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603859	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603909	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403603959	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604009	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604059	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604109	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604159	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604209	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604259	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604309	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604359	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604409	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604459	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604509	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604559	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604609	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604659	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604709	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604759	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604809	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604859	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604909	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403604959	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605009	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605059	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605109	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605159	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605209	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605259	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605309	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605359	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605409	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605459	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605509	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605559	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	**FS Series 2019**	**MG Series 201**	**series 2023 (a**	**Series 2020**	**Series 2023 (nov)**	**O&M**	**Total Assessments**
403605609	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605659	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605709	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605759	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605809	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605859	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605909	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403605959	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606009	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606059	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606109	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606159	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606209	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606259	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606309	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606359	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606409	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606459	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606509	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606559	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606609	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606659	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606709	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606759	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606809	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606859	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606909	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403606959	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607009	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607059	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607109	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607159	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607209	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607259	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607309	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607359	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607409	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607459	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607509	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607559	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607609	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607659	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607709	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607759	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607809	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607859	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607909	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403607959	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608009	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608059	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608109	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608159	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
403608209	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608259	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608309	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608359	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608409	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608459	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608509	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608559	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608609	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608659	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608709	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608759	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608809	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608859	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608909	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403608959	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403609009	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403609059	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403609109	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403609159	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403609209	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403609259	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403609309	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403609359	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403609409	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403609459	$ -	$ 1,080.08	$ -	$ -	$ -	$ 1,900.96	$ 2,981.04
403609509	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403609559	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403609609	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403609659	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403609709	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403609759	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403609809	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403609859	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403609909	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403609959	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610009	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610059	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610109	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610159	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610209	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610259	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610309	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610359	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610409	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610459	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610509	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610559	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610609	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610659	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610709	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610759	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
403610809	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610859	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610909	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403610959	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611009	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611059	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611109	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611159	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611209	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611259	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611309	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611359	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611409	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611459	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611509	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611559	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611609	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611659	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611709	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611759	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611809	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611859	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611909	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403611959	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403612009	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403612059	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403612109	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403612159	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403612209	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403612259	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403612309	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403612359	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403612409	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403612459	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403612509	$ -	$ 977.21	$ -	$ -	$ -	$ 1,900.96	$ 2,878.17
403614059	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614159	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614209	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614259	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614309	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614359	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614409	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614459	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614509	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614559	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614609	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614659	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614709	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614759	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614809	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614859	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403614909	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
403614959	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615009	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615059	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615109	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615159	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615209	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615259	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615309	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615359	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615409	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615459	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615509	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615559	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615609	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615659	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615709	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615759	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615809	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615859	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615909	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403615959	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616009	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616059	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616109	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616159	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616209	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616259	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616359	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616409	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616459	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616509	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616559	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616609	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616659	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616709	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616759	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616809	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616859	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616909	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403616959	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617009	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617059	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617109	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617159	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617209	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617259	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617309	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617359	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617409	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617459	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617509	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617559	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
403617609	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617659	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617709	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617759	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617809	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617859	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617909	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403617959	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618009	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618059	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618109	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618159	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618209	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618259	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618309	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618359	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618409	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618459	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618509	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618559	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618609	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618659	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618709	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618759	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618809	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618859	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618909	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403618959	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619009	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619059	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619109	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619159	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619209	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619259	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619309	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619359	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619409	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619459	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619509	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619559	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619659	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619709	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619759	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619809	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619859	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619909	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403619959	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620009	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620059	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620109	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620159	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620209	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45

North River Ranch Stewardship District							
Fiscal Year 2027 Assessment Roll							
PARCEL ID	FS Series 2019	MG Series 201	series 2023 (a	Series 2020	Series 2023 (nov)	O&M	Total Assessments
403620259	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620309	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620359	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620409	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620459	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620509	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620559	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620609	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620659	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620709	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620759	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620809	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620859	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620909	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403620959	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403621009	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403621059	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403621109	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403621159	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403621209	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403621259	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403621309	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403621359	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403621409	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403621459	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
403621509	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
	$ -	$ -	$ -	$ 1,586.51	$ -	$ 2,167.09	$ 3,753.60
	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
	$ -	$ -	$ 1,950.16	$ -	$ -	$ 2,528.27	$ 4,478.43
	$ 1,211.10	$ -	$ -	$ -	$ -	$ 1,900.96	$ 3,112.06
	$ 1,042.60	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,563.36
	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
	$ 1,000.47	$ -	$ -	$ -	$ -	$ 1,520.76	$ 2,521.23
	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
	$ -	$ 889.78	$ -	$ -	$ -	$ 1,330.67	$ 2,220.45
	$ 705,867.46	$ 375,610.33	$ 699,553.44	$ 478,749.80	$ 213,264.22	$ 3,710,965.29	$ 6,184,010.54
	$ 49,410.72	$ 26,292.72	$ 48,968.74	$ 33,512.49	$ 14,928.50	$ 259,767.57	$ 432,880.74
	$ 656,456.74	$ 349,317.61	$ 650,584.70	$ 445,237.31	$ 198,335.72	$ 3,451,197.72	$ 5,751,129.80

North River Ranch
Improvement Stewardship District

Public Hearing on the Adoption of Revised Rules of Procedure

a. Public Comments and Testimony
b. Board Comments

2. Consideration of **Resolution 2026-09, Adopting Revised Rules of Procedure**

Summary of Revisions to Rules of Procedure

Board governance rules were revised to add an express mandatory-voting provision

A present board member may not abstain from an official act except where a conflict exists or appears to exist under the cited ethics laws.

Expansion of public meeting notice requirements

Revise the standard for what qualifies as a newspaper of general circulation, tie annual meeting notices to Chapter 50 standards, and add a requirement to post the date, time, and place of each meeting, hearing, or workshop on the district website at least seven days in advance.

Broadening of budget amendment authority

Currently, the annual budget can be amended only by board action; the revised rules also permit amendment as provided in the resolution approving the budget.

Substantial overhaul of rulemaking procedures

The current rules contain a shorter process focused on notice, hearings, petitions, emergency rules, and challenges; the revised rules add detailed standards for what a rule must contain, statements of estimated regulatory costs, expanded notice content, timing rules, rule corrections and substantive changes, withdrawal procedures, website postings, rulemaking records, and more detailed challenge procedures.

Addition of formal procedures for withdrawal and correction of rules

These include withdrawal if adoption deadlines are missed, publication of withdrawal notices, quarterly website postings for delayed rulemaking notices, and a revised multi-year review process for existing rules with annual reports and completion deadlines.

Expansion of emergency rule procedures

The revised rules require website posting, specify required contents of emergency notices, set rules for duration and renewal, permit superseding emergency rules, allow technical corrections, and provide a repeal notice process.

Expansion of challenges to rules and post-protest review rights

The revised rules add more detailed deadlines and burdens for rule challenges and expressly provide for judicial review of final protest decisions in the county where the district is located.

Broadening of auditor-selection procedures

The revised rules expressly allow the district, for audits required under Chapter 189 but not meeting Chapter 218 thresholds, to proceed outside the formal auditor-selection procedures; they also expressly allow proposals to be submitted electronically or by hard copy and clarify that proposals need not be publicly opened at the submission deadline.

Modernization of notice and award procedures allowing electronic and website-based notice

Across consultant selection, auditor selection, prequalification, construction, design-build, goods, and maintenance services, the revised rules permit notice by e-mail with delivery/read receipt and, if authorized in the solicitation, website posting of intent-to-award notices.

Revisions to construction and purchasing provisions

The revised rules refer more consistently to counties rather than a single county or the district, and to allow e-mail notice in place of facsimile in several procurement steps. This change affects solicitation publication and direct notice procedures across prequalification, construction, design-build, goods, and maintenance procurement.

Tightening of bonding requirements for public works contracts

The current rule states that the board "should require" a payment and performance bond for covered contracts over $200,000; the revised rule states that the board "shall require" such bond or other acceptable surety.

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT ADOPTING RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the North River Ranch Improvement Stewardship District ("**District**") is a local unit of special purpose government created and existing pursuant to Chapter 2020-191, Laws of Florida, as amended, and Chapter 189, Florida Statutes; and

WHEREAS, Chapter 2020-191(6)(6)(e), Laws of Florida, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, to provide for efficient and effective District operations and to maintain compliance with recent changes to Florida law, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the Rules of Procedure attached hereto as **Exhibit A** for immediate use and application; and

WHEREAS, the Board of Supervisors has complied with applicable Florida law concerning rule development and adoption.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT:

SECTION 1. The attached Rules of Procedure are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Rules of Procedure replace all prior versions of the Rules of Procedure and shall stay in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with Chapter 2020-191, Laws of Florida, and Chapters 120 and 189, Florida Statutes.

SECTION 2. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 12th day of August, 2026.

ATTEST:	**NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

EXHIBIT A:

RULES OF PROCEDURE

RULES OF PROCEDURE
NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT

RULE NO. _____________

EFFECTIVE AS OF ____________________, 2026

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Rule 1.0 General.

(1) The North River Ranch Improvement Stewardship District (the "**District**") was created pursuant to the provisions of Chapter 2020-191, Laws of Florida, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (the "**Rules**") is to describe the general operations of the District.

(2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.

(3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.

(4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida

Rule 1.1 Board of Supervisors; Officers and Voting.

(1) Board of Supervisors. The Board of Supervisors of the District (the "**Board**") shall consist of five (5) members. Members of the Board ("**Supervisors**") elected by landowners must be citizens of the United States of America and residents of the State of Florida. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.

(a) Supervisors shall hold office for the term specified by Chapter 2020-191(5), Laws of Florida. If, during the term of office, any Board member(s) vacates their office, the remaining member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.

(b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.

(c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.

(d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.

(2) Officers. At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.

(a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District's behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("**District Manager**") or District Counsel, in whole or in part.

(b) The Vice-Chairperson shall be a member of the Board and shall have such duties and responsibilities as specifically designated by the Board from time to time. The Vice-Chairperson has the authority to execute resolutions and contracts on the District's behalf in the absence of the Chairperson. If the Vice-Chairperson resigns from office or ceases to be a member of the Board, the Board shall select a Vice-Chairperson. The Vice-Chairperson serves at the pleasure of the Board.

(c) The Secretary of the Board serves at the pleasure of the Board and need not be a member of the Board. The Secretary shall be responsible for maintaining the minutes of Board meetings and may have other duties assigned by the Board from time to time. An employee of the District Manager may serve as Secretary. The Secretary shall be bonded by a reputable and qualified bonding company in at least the amount of one million dollars ($1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars ($1,000,000) that names the District as an additional insured.

(d) The Treasurer need not be a member of the Board but must be a resident of the State of Florida. The Treasurer shall perform duties described in Chapter 2020-191(6)(2) and (3), Laws of Florida, as well as those assigned by the Board from time to time. The Treasurer shall serve at the pleasure of the Board. The Treasurer shall either be bonded by a reputable and qualified bonding company in at least the amount of one million dollars ($1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars ($1,000,000) that names the District as an additional insured.

(e) In the event that both the Chairperson and Vice-Chairperson are absent from a Board meeting and a quorum is present, the Board may designate one of its members or a member of District staff to convene and conduct the meeting. In such circumstances, any of the Board members present are authorized to execute agreements, resolutions, and other documents approved by the Board at such meeting. In the event that the Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.

(f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.

(g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.

(3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.

(4) Record Book. The Board shall keep a permanent record book entitled "**Record of Proceedings**," in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.

(5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation within the county or counties in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286 of the Florida Statutes.

(6) Votes Required. No Board member who is present at any meeting of the District Board at which an official decision, ruling, or other official act is to be taken or adopted may abstain from voting in regard to any such decision, ruling, or act; and a vote shall be recorded or counted for each such Board member present, except when, with respect to any such member, there is, or appears to be, a possible conflict of interest under the provisions of s. 112.311, s. 112.313, or s. 112.3143 of the Florida Statutes.

(7) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, "**voting conflict of interest**" shall be governed by the Florida Constitution and Chapter 112 of the Florida Statutes, and Chapter 2020-191, Laws of Florida, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member's special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.

(a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board's

Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, the Board member may vote or abstain from voting on the matter at issue. If the Board member was elected by electors residing within the District, the Board member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

The Board's Secretary shall prepare a Memorandum of Voting Conflict (Form 8B) which shall then be signed by the Board member, filed with the Board's Secretary, and provided for attachment to the minutes of the meeting within fifteen (15) days of the meeting.

(b) If a Board member inadvertently votes on a matter and later learns he or she has a conflict on the matter, the member shall immediately notify the Board's Secretary. Within fifteen (15) days of the notification, the member shall file the appropriate Memorandum of Voting Conflict, which will be attached to the minutes of the Board meeting during which the vote on the matter occurred. The Memorandum of Voting Conflict shall immediately be provided to other Board members and shall be read publicly at the next meeting held subsequent to the filing of the Memorandum of Voting Conflict. The Board member's vote is unaffected by this filing.

(c) It is not a conflict of interest for a Board member, the District Manager, or an employee of the District to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner.

(d) In the event that a Board member elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, has a continuing conflict of interest, such Board member is permitted to file a Memorandum of Voting Conflict at any time in which it shall state the nature of the continuing conflict. Only one such continuing Memorandum of Voting Conflict shall be required to be filed for each term the Board member is in office.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(5) and (6), Laws of Florida, §§ 112.3143, 286.012, Fla. Stat.

Rule 1.2 District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination.

(1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:

(a) Agenda packages for prior 24 months and next meeting;

(b) Official minutes of meetings, including adopted resolutions of the Board;

(c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;

(d) Adopted engineer's reports;

(e) Adopted assessment methodologies/reports;

(f) Adopted disclosure of public financing;

(g) Limited Offering Memorandum for each financing undertaken by the District;

(h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;

(i) District policies and rules;

(j) Fiscal year end audits; and

(k) Adopted budget for the current fiscal year.

The District Manager shall ensure that each District records office contains the documents required by Florida law.

(2) Public Records. District public records include all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is appointed as the

District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.

(3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.

(4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of $0.15 per page for one-sided copies and $0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar ($1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature or volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "**extensive**" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars ($25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be

due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

(5) Records Retention. The Secretary of the District shall be responsible for retaining the District's records in accordance with applicable Florida law.

(6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.

(7) Financial Disclosure Coordination. Unless specifically designated by Board resolution otherwise, the Secretary shall serve as the Financial Disclosure Coordinator ("**Coordinator**") for the District as required by the Florida Commission on Ethics ("**Commission**"). The Coordinator shall create, maintain and update a list of the names, e-mail addresses, physical addresses, and names of the agency of, and the office or position held by, all Supervisors and other persons required by Florida law to file a statement of financial interest due to his or her affiliation with the District ("**Reporting Individual**"). The Coordinator shall provide this list to the Commission by February 1 of each year, which list shall be current as of December 31 of the prior year. Each Supervisor and Reporting Individual shall promptly notify the Coordinator in writing if there are any changes to such person's name, e-mail address, or physical address. Each Supervisor and Reporting Individual shall promptly notify the Commission in the manner prescribed by the Commission if there are any changes to such person's e-mail address.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(5), Laws of Florida, §§ 112.31446(3), 112.3145(8)(a)1., 119.07, 119.0701, Fla. Stat.

Rule 1.3 Public Meetings, Hearings, and Workshops.

(1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:

(a) The date, time and place of the meeting, hearing or workshop;

(b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;

(c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and

(d) The following or substantially similar language: "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 (407) 723-5900. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."

(e) The following or substantially similar language: "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."

(f) The following or substantially similar language: "The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record."

The date, time, and place of each meeting, hearing, or workshop of the Board shall additionally be posted on the District's website at least seven (7) days prior to such meeting, hearing, or workshop.

(2) <u>Mistake.</u> In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.

(3) <u>Agenda.</u> The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any i) confidential and ii) confidential and exempt information, shall be available to the public at least seven (7) days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as "meeting materials" shall not convert such materials into "meeting materials." For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

The District may, but is not required to, use the following format in preparing its agenda for its regular meetings:

Call to order
Roll call
Public comments
Organizational matters
Review of minutes
Specific items of old business
Specific items of new business
Staff reports
- (a) District Counsel
- (b) District Engineer
- (c) District Manager
  1. Financial Report
  2. Approval of Expenditures

Supervisor's requests and comments

Adjournment

(4) Minutes. The Secretary shall be responsible for preparing and keeping the minutes of each meeting of the Board. Minutes shall be corrected and approved by the Board at a subsequent meeting. The Secretary may work with other staff members in preparing draft minutes for the Board's consideration.

(5) Special Requests. Persons wishing to receive, by mail, notices or agendas of meetings, may so advise the District Manager or Secretary at the District Office. Such persons shall furnish a mailing address in writing and shall be required to pre-pay the cost of the copying and postage.

(6) Emergency Meetings. The Chairperson, or Vice-Chairperson if the Chairperson is unavailable, upon consultation with the District Manager and District Counsel, if available, may convene an emergency meeting of the Board without first having complied with sections (1) and (3) of this Rule, to act on emergency matters that may affect the public health, safety, or welfare. Whenever possible, the District Manager shall make reasonable efforts to provide public notice and notify all Board members of an emergency meeting twenty-four (24) hours in advance. Reasonable efforts may include telephone notification. Notice of the emergency meeting must be provided both before and after the meeting on the District's website, if it has one. Whenever an emergency meeting is called, the District Manager shall be responsible for notifying at least one newspaper of general circulation within the county in which the District is located. After an emergency meeting, the Board shall publish in a newspaper of general circulation within the county in which the District is located, the time, date and place of the emergency meeting, the reasons why an emergency meeting was necessary, and a description of the action taken. Actions taken at an emergency meeting may be ratified by the Board at a regularly noticed meeting subsequently held.

(7) Public Comment. The Board shall set aside a reasonable amount of time at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.

(8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Chapter 2020-191(6)(4), Laws of Florida. Once adopted in accord with Chapter 2020-191(6)(4), Laws of Florida, the annual budget(s) may be amended from time to time by action of the Board or as otherwise provided in the resolution approving the annual budget(s). Approval of invoices by the Board in excess of the funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

(9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.

(10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist.

(11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.

(12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:

(a) The Board identifies on the record at the original meeting a reasonable need for a continuance;

(b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and

(c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.

(13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and

the names of the persons anticipated to attend the session. The session must commence at an open meeting in which the Chairperson or Vice-Chairperson announces the commencement of the session, the estimated length of the session, and the names of the persons who will be attending the session. The discussion during the session is confined to settlement negotiations or strategy related to litigation expenses or as may be authorized by law. Only the Board, the District's attorneys (including outside counsel), the District Manager, and the court reporter may attend an Attorney-Client Session. During the session, no votes may be taken and no final decisions concerning settlement can be made. Upon the conclusion of the session, the public meeting is reopened, and the Chairperson or Vice-Chairperson must announce that the session has concluded. The session must be transcribed by a court-reporter and the transcript of the session filed with the District Secretary within a reasonable time after the session. The transcript shall not be available for public inspection until after the conclusion of the litigation.

(14) Security and Firesafety Board Discussions. Portions of a meeting which relate to or would reveal a security or firesafety system plan or portion thereof made confidential and exempt by section 119.071(3)(a), Florida Statutes, are exempt from the public meeting requirements and other requirements of section 286.011, Florida Statutes, and section 24(b), Article 1 of the State Constitution. Should the Board wish to discuss such matters, members of the public shall be required to leave the meeting room during such discussion. Any records of the Board's discussion of such matters, including recordings or minutes, shall be maintained as confidential and exempt records in accordance with Florida law.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(5) and (6), Laws of Florida, §§ 189.069(2)(a)16, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

(1) Internal Controls. The District shall establish and maintain internal controls designed to:

(a) Prevent and detect "**fraud**," "**waste**" and "**abuse**" as those terms are defined in section 11.45(1),

(b) Florida Statutes; and

(c) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and

(d) Support economical and efficient operations; and

(e) Ensure reliability of financial records and reports; and

(f) Safeguard assets.

(2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: § 218.33(3), Fla. Stat.

Rule 2.0 Rulemaking Proceedings.

(1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules, in accordance with the requirements of Chapter 2020-191(6)(6)(e), Laws of Florida, and Chapter 120 of the Florida Statutes, including but not limited to Section 120.81(2)(b) of the Florida Statutes. Rulemaking proceedings shall be deemed to have been initiated upon publication of a Notice of Rule Development by the District as required by Section 2 of this Rule. A "**rule**" is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District. Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 2020-191, Laws of Florida. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.

(2) Requirements of a Rule. All District rules as drafted shall:

(a) Contain only one subject;

(b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;

(c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and

(d) Only incorporate material by reference in compliance with Section 120.54(1)(i) of the Florida Statutes.

(3) Statement of Estimated Regulatory Costs. Before adopting, amending, or repealing any rule, other than an emergency rule, the District may prepare a statement of estimated regulatory costs ("**SERC**") based on the factors set forth in Section 120.541(2) of the Florida Statutes. The District shall prepare a SERC for a proposed rule if in accordance with the requirements of Section 120.541(2) of the Florida Statutes if: i) the proposed rule will have an adverse economic impact on small business; or ii) the proposed rule is likely to directly or indirectly increase regulatory costs in excess of $200,000 in the aggregate in the state within one (1) year after implementation of the rule.

(4) Notice of Rule Development.

(a) Except when the intended action is the repeal of a rule, the District shall provide notice of the development of a proposed rule ("**Notice of Rule Development**") setting forth the following:

(i) the subject area to be addressed by rule development;

(ii) A short, plain explanation of the purpose and effect of the proposed rule;

(iii) The grant of rulemaking authority for the proposed rule;

(iv) The law being implemented;

(v) The proposed rule number; and

(vi) If available, either the preliminary text of the proposed rule and any incorporated documents, or a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft of such rule or documents.

(b) The Notice of Rule Development shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the Notice of Rulemaking required by Section 5 of this Rule, and at least thirty-five (35) days prior to the intended action.

(5) <u>Notice of Rulemaking.</u>

(a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall provide notice of its intended action (the "**Notice of Rulemaking**") setting forth the following:

(i) A short, plain explanation of the purpose and effect of the proposed rule;

(ii) The proposed rule number;

(iii) A summary of the proposed rule or amendment;

(v) The grant of rulemaking authority for the proposed rule;

(vi) The law being implemented or interpreted;

(vii) The name, e-mail address, and telephone number of the agency employee who may be contacted regarding the intended action;

(viii) A concise summary of the District's statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, that describes the regulatory impact of the rule in readable language;

(ix) The District's website where the statement of estimated regulatory costs can be viewed, in its entirety, if one has been prepared;

(x) A statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice;

(xi) A statement as to whether, based on the SERC or other information expressly relied upon and described by the District if no statement of regulatory costs is required, the proposed rule is expected to require legislative ratification pursuant to Section 120.541(3) of the Florida Statutes;

(x) The date, time, and location of the public hearing on the proposed rule;

(xi) The name, address, and telephone number of the District contact person who can provide information about the public hearing; and

(xii) A reference to both the date on which and the place where the Notice of Rule Development required by Section 4 of this Rule appeared, except when the intended action is the repeal of a rule.

(b) The Notice of Rulemaking shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days after the Notice of Rule Development required by Section 4 of this Rule, and at least twenty-eight (28) days prior to the intended action. If the Notice of Rulemaking is not published within one-hundred eighty (180) days of the publication of the Notice of Rule Development, then the District's Board shall approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

(c) The Notice of Rulemaking shall be mailed or delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days before publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice of the District's rulemaking proceedings. Such persons must furnish a mailing address or e-mail address, and may be required to pay the cost of copying and mailing as applicable.

(d) As of the date of publication of the Notice of Rulemaking, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the proposed rule, including all material proposed to be incorporated by reference.

(6) <u>Modification of Rules.</u>

(a) Technical Changes.

(i) Prior to rule adoption, the District shall publish a notice of correction ("**Notice of Correction**") if any of the information that is required to be included in the Notice of Rulemaking, including technical changes that correct citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, is omitted or is incorrect. A Notice of Correction cannot be used to make substantive changes to the rule text. The Notice of Correction shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the intended action.

(ii) After rule adoption, a technical change to a rule may be approved at any time by the District. Promptly thereafter, a Notice of Correction shall be published by the District in the manner set forth in Section 6(a)(i) of this Rule.

(b) Substantive Changes.

(i) Prior to rule adoption, the District shall publish a notice of change ("**Notice of Change**") if there is any substantive change, other than a technical change that corrects citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, to a proposed rule, including any material incorporated by reference, or to a SERC. The Notice of Change must address a summary of the change and shall be published in a newspaper of general circulation within the county or counties in which the District is located at least twenty-one (21) days prior to the intended action. The Notice of Change shall also be sent to those persons set forth in Section 5(C) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings. Any substantive change must be either be:

1. Supported by the record of the public hearing held on the proposed rule;

2. In response to written materials submitted to the District; or

3. In response to an objection with the proposed rule by the District Board.

(ii) After rule adoption, a substantive change to a rule shall be effectuated by initiating rulemaking as set forth in this Rule.

(7) Withdrawal of Proposed Rules.

(a) Prior to the adoption of a rule, the District may elect to withdraw the proposed rule in whole or in part. After a rule has become effective, the District may only amend or repeal the rule through initiating the rulemaking procedures set forth in this Rule.

(b) Prior to the adoption of a rule, the District shall withdraw the proposed rule if the District has either failed to adopt such rule within one-hundred eighty (180) days of the publication of the Notice of Rule Development required by Section 4 of this Rule or to approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

(c) In the event of a withdrawal of a proposed rule, the District shall publish a notice ("**Notice of Rule Withdrawal**") in a newspaper of general circulation within the county or counties in which the District is located, and shall provide notice to those persons set forth in Section 5(c) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings.

(d) Within fifteen (15) days after the end of each calendar quarter, the District shall compile and post on its website a list of each failure to publish a Notice of Rulemaking within the timeframe prescribed by Section 5(b) of this Rule, which list shall include the information set forth in Section 120.54(3)(d)(7) of the Florida Statutes. The District is only required to provide such posting in any calendar quarter(s) in which there is an actual failure to timely publish a Notice of Rulemaking, if any.

(8) Rule Development Workshops.

(a) Whenever requested in writing by any affected person, the District must conduct a rule development workshop prior to proposing rules for adoption for the purposes of rule development or information gathering for the preparation of the SERC, unless the Chairperson explains in writing why a workshop is unnecessary. The District may initiate a rule development workshop, but is not required to do so.

(b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.

(c) The notice of any workshop shall be published in a newspaper of general circulation within the county or counties in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:

(i) The place, date, and time of the workshop;

(ii) The subject area that will be addressed; and

(iii) The District Manager's contact information.

(9) <u>Petitions to Initiate Rulemaking.</u>

(a) All Petitions to Initiate Rulemaking Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.

(b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

(c) If the petition is directed to an unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule.

(i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county or counties in which the District is located. The public hearing shall be held by the District within thirty (30) days after publication of the Notice of Rulemaking Petition Public Hearing.

(ii) Not later than thirty (30) days following the date of the public hearing held pursuant to Section 9(c)(i) of this Rule, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

1. If the District decides to initiate rulemaking it shall proceed with the rulemaking process as set forth in this Rule.

2. If the District decides to not initiate rulemaking or otherwise comply with the requested action, the District shall publish a statement of its reasons for not initiating rulemaking or otherwise complying with the requested action and of any changes it will make in the scope or application of the unadopted rule (the "**Notice of Denial of Rulemaking Petition**"). The Notice of Denial of Rulemaking Petition shall be published in a newspaper of general circulation within the county or counties in which the District is located.

(d) Nothing in this Rule shall be construed as requiring the District to adopt, amend, or repeal a rule as initiated by petition.

(10) Public Hearing.

(a) The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the Notice of Rulemaking, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. When a public hearing is held, the District shall ensure that staff is available to explain the proposed rule and to respond to questions or comments regarding the proposed rule. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.

(b) The District shall publish notice of the public hearing ("**Notice of Public Hearing**") in a newspaper of general circulation within the county or counties in which the District is located, either in the text of the Notice of Rulemaking or in a separate publication at least seven (7) days before the scheduled public hearing. The Notice of Public Hearing shall include the following information:

(i) The date, time, and location of the public hearing; and

(ii) The name, address, and telephone number of the District contact person who can provide information about the public hearing.

(11) Emergency Rule Adoption.

(a) The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action or if the Legislature authorizes the District to adopt emergency rules. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District.

(b) At the time or prior to the adoption of an emergency rule, the District shall post on its website a notice regarding its adoption of the emergency rule (the "**Notice of Emergency Rule**") which includes the specific facts and reasons for finding an immediate danger to the public health, safety, or welfare and its reasons for concluding that procedure used is fair under the circumstances. The Notice of Emergency Rule shall thereafter be promptly published in a newspaper of general circulation within the county or counties in which the District is located, and shall include the following information:

(i) The full text of the rule(s); and

(ii) The District's findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.

(c) An emergency rule shall be effective immediately upon adoption by the District, or on a date less than twenty (20) days thereafter if specified in the emergency rule if the District finds that a later effective date is necessary because of immediate danger to the public health, safety, or welfare. An emergency rule may not be effective for a period of more than ninety (90) days after adoption and may not be renewable, unless the District has initiated rulemaking to adopt rules addressing the subject of the emergency rule and either i) a challenge to the proposed rules has been filed and remains pending or ii) the proposed rules are awaiting ratification by the Legislature, if applicable. Nothing in this paragraph prohibits the District from adopting a rule identical to the emergency rule through the non-emergency rulemaking procedures set forth in this Rule.

(i) If an emergency rule is being renewed in accordance with Section 11(d) of this Rule, notice of the renewal of the emergency rule (the "**Notice of Renewal of Emergency Rule**") shall be published before the expiration of the existing emergency rule. The Notice of Renewal of Emergency Rule shall be published in a newspaper of general circulation within the county or counties in which the District is located and shall include the specific facts and reasons for such renewal.

(ii) For emergency rules with an effective period of longer than ninety (90) days which are intended to replace an existing rule, the Rulemaking Record for the existing rule, as required by Section 13 of this Rule, shall specifically identify the emergency rule that is intended to supersede the existing rule as well as the date that the emergency rule was adopted by the District.

(d) The District may supersede an emergency rule in effect through the adoption of another emergency rule before the superseded rule expires. The District shall post on its website and publish a Notice of Emergency Rule, in accordance with Section 11(b) of this Rule, identifying the reason for adopting the superseding rule. The superseding rule shall not be in effect longer than the duration of the effective period of the superseded rule.

(e) The District may make technical changes to an emergency rule within the first seven (7) days after the rule is adopted, and such changes shall be published in a Notice of Correction as set forth in Section 6(a) of this Rule.

(f) The District may repeal an emergency rule before it expires by publishing a notice ("**Notice of Repeal of Emergency Rule**") in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Repeal of Emergency Rule shall include the following information:

(i) The full text of the emergency rule and a summary thereof;

(ii) The rule number; and

(iii) A short and plain explanation as to why the conditions specified in the Notice of Emergency Rule no longer require the emergency rule.

(12) <u>Negotiated Rulemaking.</u> The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation within the county or counties in which the District is located.

(13) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record ("**Rulemaking Record**") which shall be on file with the District at least twenty-one (21) days prior to the proposed adoption date of the rule. The Rulemaking Record shall include, as applicable:

(a) A copy of the rule;

(b) Any material incorporated by reference in the rule;

(c) A detailed written statement of the facts and circumstances justifying the proposed rule;

(d) Any SERC for the rule, if required by Section 120.54(3)(b)1. of the Florida Statutes or otherwise prepared, and any information created or used by the District in determining whether a SERC is required;

(e) A statement of the extent to which the proposed rule relates to federal standards on rules on the same subject;

(f) The Notice of Rule Development, Notice of Rulemaking, and notice(s) of any workshops held pursuant to Section 8 of this Rule; and

(g) If an emergency rule is intended to supersede an existing rule, the emergency rule number and the date that the emergency rule was adopted by the District.

(14) Petitions to Challenge Rules.

(a) Any person substantially affected by a proposed or existing rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District's authority.

(i) A petition alleging the invalidity of a proposed rule shall be filed within twenty-one (21) days after the date of publication of Notice of Rulemaking, within ten (10) days after the final public hearing is held on the proposed rule; within twenty (20) days after the SERC or revised SERC has been prepared and made available as provided in Section 120.541(1)(d) of the Florida Statutes, if applicable; or within twenty (20) days after the date of publication of the Notice of Rule Withdrawal required by Section 7(c) of this Rule.

(ii) A petition alleging the invalidity of an existing rule may be filed at any time during which the rule is in effect.

(b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a proposed or existing rule is substantially affected by it. A person who is not substantially affected by the proposed rule as initially noticed, but who is substantially affected by the rule as a result of a change, may challenge any provision of the resulting proposed rule.

(c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, or seven (7) days if the challenge relates to an emergency rule, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, or fourteen (14) days if the challenge relates to an emergency rule, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.

(d) At the hearing, the petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.

(e) Hearings held under this section shall be de novo in nature. For proposed rules, the petitioner has the burden to prove by a preponderance of the evidence that it would be substantially affected by the proposed rule, and the District has the burden to prove by a preponderance of the evidence that the proposed rule is not an invalid exercise of delegated legislative authority as to the objections raised. For existing rules, the petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. During the hearing, the hearing officer may:

(i) Administer oaths and affirmations;

(ii) Rule upon offers of proof and receive relevant evidence;

(iii) Regulate the course of the hearing, including any pre-hearing matters;

(iv) Enter orders; and

(v) Make or receive offers of settlement, stipulation, and adjustment.

(f) Within thirty (30) days after the hearing, or fourteen (14) days of the challenge relate to an emergency rule, the hearing officer shall render a decision and state the reasons therefor in writing. The hearing officer's order shall be considered final agency action. The hearing officer may declare all or part of a proposed or existing rule invalid. For a proposed rule, the proposed rule or provision thereof declared invalid shall not be adopted unless the decision of the hearing officer is reversed on appeal. In the event part of a proposed rule is declared invalid, the District may, in its sole discretion, withdraw the proposed rule in its entirety. For an existing rule, the rule or part thereof declared invalid shall become void when the time for filing an appeal expires. In the event that a proposed or existing rule has been declared invalid in whole or part, the District shall promptly publish notice of such occurrence published in a newspaper of general circulation within the county or counties in which the District is located.

(15) <u>Variances and Waivers.</u> A "**variance**" means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A "**waiver**" means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variances and waivers from District rules may be granted subject to the following:

(a) Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "**substantial hardship**" means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, "**principles of fairness**" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.

(b) A person who is subject to regulation by a District rule may file a petition with the District, requesting a variance or waiver from the District's rule. Each petition shall specify:

(i) The rule from which a variance or waiver is requested;

(ii) The type of action requested;

(iii) The specific facts that would justify a waiver or variance for the petitioner; and

(iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.

(c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.

(d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action. The District shall maintain a record of the type and disposition of each petition filed.

(16) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q) and (6)(20), Laws of Florida
Law Implemented: Ch. 2020-191(6)(6)(e) and (6)(20), Laws of Florida, §§ 120.54, 120.542, 120.5435, 120.56, 120.81(2), Fla. Stat.

Rule 3.0 Competitive Purchase.

(1) Purpose and Scope. In order to comply with 2020-191(6)(19)(a) through (c), Laws of Florida, and Sections 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.

(3) Definitions.

(a) "**Competitive Solicitation**" means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.

(b) "**Continuing Contract**" means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars ($2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars ($200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.

(c) "**Contractual Service**" means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.

(d) "**Design-Build Contract**" means a single contract with a Design-Build Firm for the design and construction of a public construction project.

(e) "**Design-Build Firm**" means a partnership, corporation or other legal entity that:

(i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or

(ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.

(f) "**Design Criteria Package**" means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District's Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.

(g) "**Design Criteria Professional**" means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.

(h) "**Emergency Purchase**" means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

(i) "**Invitation to Bid**" is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.

(j) "**Invitation to Negotiate**" means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.

(k) "**Negotiate**" means to conduct legitimate, arm's length discussions and conferences to reach an agreement on a term or price.

(l) "**Professional Services**" means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm's or individual's professional employment or practice.

(m) "**Proposal (or Reply or Response) Most Advantageous to the District**" means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:

(i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;

(ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and

(iii) For a cost to the District deemed by the Board to be reasonable.

(n) "**Purchase**" means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.

(o) "**Request for Proposals**" or "**RFP**" is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.

(p) "**Responsive and Responsible Bidder**" means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. "Responsive and Responsible Vendor" means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:

(i) The ability and adequacy of the professional personnel employed by the entity/individual;

(ii) The past performance of the entity/individual for the District and in other professional employment;

(iii) The willingness of the entity/individual to meet time and budget requirements;

(iv) The geographic location of the entity's/individual's headquarters or office in relation to the project;

(v) The recent, current, and projected workloads of the entity/individual;

(vi) The volume of work previously awarded to the entity/individual;

(vii) Whether the cost components of the bid or proposal are appropriately balanced; and

(viii) Whether the entity/individual is a certified minority business enterprise.

(q) "**Responsive Bid**," "**Responsive Proposal**," "**Responsive Reply**," and "**Responsive Response**" all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the

Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(6)(19), Laws of Florida, §§ 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

(1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, "**Project**" means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.

(2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm's qualification submittal:

(a) Hold all required applicable state professional licenses in good standing;

(b) Hold all required applicable federal licenses in good standing, if any;

(c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and

(d) Meet any qualification requirements set forth in the District's Request for Qualifications.

Evidence of compliance with this Rule may be submitted with the qualifications, if requested by the District. In addition, evidence of compliance must be submitted any time requested by the District.

(3) Public Announcement. Except in cases of valid public emergencies as certified by the Board, the District shall announce each occasion when Professional Services are required for a Project or a Continuing Contract by publishing a notice providing a general description of the Project, or the nature of the Continuing Contract, and the method for interested consultants to apply for consideration. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located and in such other places as the District deems appropriate. The notice must allow at least fourteen (14) days for submittal of qualifications from the date of publication. The District may maintain lists of consultants interested in receiving such notices. These consultants are encouraged to submit annually statements of qualifications and performance data. The District shall make reasonable efforts to provide copies of any notices to such consultants, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process. The Board has

the right to reject any and all qualifications, and such reservation shall be included in the published notice. Consultants not receiving a contract award shall not be entitled to recover from the District any costs of qualification package preparation or submittal.

(4) Competitive Selection.

(a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:

(i) The ability and adequacy of the professional personnel employed by each consultant;

(ii) Whether a consultant is a certified minority business enterprise;

(iii) Each consultant's past performance;

(iv) The willingness of each consultant to meet time and budget requirements;

(v) The geographic location of each consultant's headquarters, office and personnel in relation to the project;

(vi) The recent, current, and projected workloads of each consultant; and

(vii) The volume of work previously awarded to each consultant by the District.

(b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.

(c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

(d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

(a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.

(b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that "wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting." In addition, any professional service contract under which such a certificate is required, shall contain a provision that "the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs."

(c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.

(d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

(6) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.

(8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(6)(6)(c); (6)(19), Laws of Florida, §§ 119.0701, 287.055, Fla. Stat.

Rule 3.2 Procedure Regarding Auditor Selection.

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts. "**Auditing Services**" means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. For audits required under Chapter 189 of the Florida Statutes but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

(1) <u>Establishment of Auditor Selection Committee.</u> Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee ("**Committee**"), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.

(2) <u>Establishment of Minimum Qualifications and Evaluation Criteria.</u> Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

(a) <u>Minimum Qualifications.</u> In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and

(iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

If requested in the RFP or other specifications, evidence of compliance with the minimum qualifications as established by the Committee must be submitted with the proposal.

(b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:

(i) Ability of personnel;

(ii) Experience;

(iii) Ability to furnish the required services; and

(iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

The Committee may also choose to consider compensation as a factor. If the Committee establishes compensation as one of the factors, compensation shall not be the sole or predominant factor used to evaluate proposals.

(3) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (2) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.

(4) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals ("**RFP**"). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals, which may be submitted either electronically or via hard copy as determined by the District and provided for in the RFP. For the avoidance of doubt, the Proposals shall not be required to be publicly opened at the date, time, and place provided for in the RFP relative to the submission of Proposals.

(5) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (2)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.

(6) Board Selection of Auditor.

(a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

(b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.

(d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.

(7) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services;

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;

(c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;

(d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.

(e) Provisions required by law that require the auditor to comply with public records laws.

(8) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the RFP. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: §§ 119.0701, 218.33, 218.391, Fla. Stat.

Rule 3.3 Purchase of Insurance.

(1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.

(2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:

(a) The Board shall cause to be prepared a Notice of Invitation to Bid.

(b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall allow at least fourteen (14) days for submittal of bids.

(c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.

(d) Bids shall be opened at the time and place noted in the Invitation to Bid.

(e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.

(f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.

(g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, the geographic location of the company's headquarters and offices in relation to the District, and the ability of the company to guarantee premium stability may be considered. A contract to purchase insurance shall be awarded to that company whose response to the Invitation to Bid best meets the overall needs of the District, its officers, employees, and/or dependents.

(h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

(1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:

(a) The Board shall cause to be prepared a Request for Qualifications.

(b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed pre-qualification criteria and procedures and allow at least seven (7) days' notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.

(c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the county or counties in which the project is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars ($250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars ($250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars ($500,000).

(d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.

(e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

Evidence of compliance with these Rules must be submitted with the qualifications if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the qualifications.

(g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.

(h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.

(i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.

(j) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

(k) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(2) <u>Suspension, Revocation, or Denial of Qualification</u>

(a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor's pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:

(i) One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.

(ii) Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.

(iii) The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.

(iv) The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.

(v) The vendor's qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.

(vi) The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.

(vii) The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.

(viii) The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.

(ix) The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.

(x) The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.

(xi) An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.

(xii) The vendor or affiliate(s) has been convicted of a contract crime.

1. The term "**contract crime**" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.

2. The term "**convicted**" or "**conviction**" means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of

record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

(b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.

(c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.

(d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.

(e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

(i) Impacts on project schedule, cost, or quality of work;

(ii) Unsafe conditions allowed to exist;

(iii) Complaints from the public;

(iv) Delay or interference with the bidding process;

(v) The potential for repetition;

(vi) Integrity of the public contracting process;

(vii) Effect on the health, safety, and welfare of the public.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(6)(19), Laws of Florida, §§ 255.0525, 255.20, Fla. Stat.

Rule 3.5 Construction Contracts, Not Design-Build.

(1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 2020-191, Laws of Florida, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars ($500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, or to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to, reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response, if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or

Competitive Solicitation and these Rules. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.

(i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.

(k) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

(l) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.

(4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board Meeting.

(6) Exceptions. This Rule is inapplicable when:

(a) The project is undertaken as repair or maintenance of an existing public facility;

(b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;

(c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

(d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(6)(19), Laws of FL, §§ 119.0701, 189.053, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat

Rule 3.6 Construction Contracts, Design-Build.

(1) Scope. The District may utilize Design-Build Contracts for any public construction project for which the Board determines that use of such contract is in the best interest of the District. When letting a Design-Build Contract, the District shall use the following procedure:

(2) Procedure.

(a) The District shall utilize a Design Criteria Professional meeting the requirements of Section 287.055(2)(k) of the Florida Statutes, when developing a Design Criteria Package, evaluating the proposals and qualifications submitted by Design-Build Firms, and determining compliance of the project construction with the Design Criteria Package. The Design Criteria Professional may be an employee of the District, may be the District Engineer selected by the District pursuant to Section 287.055 of the Florida Statutes, or may be retained pursuant to Rule 3.1. The Design Criteria Professional is not eligible to render services under a Design-Build Contract executed pursuant to the Design Criteria Package.

(b) A Design Criteria Package for the construction project shall be prepared and sealed by the Design Criteria Professional. If the project utilizes existing plans, the Design Criteria Professional shall create a Design Criteria Package by supplementing the plans with project specific requirements, if any.

(c) The Board may either choose to award the Design-Build Contract pursuant to the competitive proposal selection process set forth in Section 287.055(9) of the Florida Statutes, or pursuant to the qualifications-based selection process pursuant to Rule 3.1.

(i) Qualifications-Based Selection. If the process set forth in Rule 3.1 is utilized, subsequent to competitive negotiations, a guaranteed maximum price and guaranteed completion date shall be established.

(ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

1. A Request for Proposals shall be advertised at least once in a newspaper of general circulation within the county in which the project is located. The notice shall allow at least twenty-one (21) days for submittal of sealed proposals, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars ($500,000) must be noticed at least thirty (30) days prior to the date for submittal of proposals.

2. The District may maintain lists of persons interested in receiving notices of Requests for Proposals. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

3. In order to be eligible to submit a proposal, a firm must, at the time of receipt of the proposals:

   a. Hold the required applicable state professional licenses in good standing, as defined by Section 287.055(2)(h) of the Florida Statutes;

   b. Hold all required applicable federal licenses in good standing, if any;

   c. Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation;

   d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

   Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the proposal if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the proposal.

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.

5. The Board shall have the right to reject all proposals if the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.

6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.

7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of

the Board meeting where the proposals were evaluated if so provided for in the Design Criteria Package. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.

9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.

10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.

(3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.

(5) Exceptions. This Rule is inapplicable when:

(a) The project is undertaken as repair or maintenance of an existing public facility;

(b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;

(c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or

(d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(6)(19), Laws of Florida, §§ 119.0701, 189.053, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat

Rule 3.7 Payment and Performance Bonds.

(1) Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.

(2) Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of $200,000, the Board shall require that the contractor, before commencing the work, execute and record a payment and performance bond, or other acceptable surety, in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.

(3) Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding $200,000, the contractor may be exempted from executing a payment and performance bond.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

(1) Purpose and Scope. All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of "**goods, supplies, and materials**" do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

Any firm or individual whose principal place of business is outside the State of Florida must also submit a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that foreign state to business entities whose principal places of business are in that foreign state, in the letting of any or all public contracts. Failure to submit such a written opinion or submission of a false or misleading written opinion may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and this Rule. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid, after taking into account the preferences provided for in this subsection, submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be accepted. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of

Florida shall be awarded a preference of five (5) percent. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

To assure full understanding of the responsiveness to the solicitation requirements contained in an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

(i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

(3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods, supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.

(4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.

(5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.

(6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(6)(19), Laws of Florida, §§ 189.053, 287.017, 287.084, Fla. Stat.

Rule 3.9 Maintenance Services.

(1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

(i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.

(3) Exemptions. Maintenance services that are only available from a single source are exempt from this Rule. Maintenance services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.

(4) Renewal. Contracts for the purchase of maintenance services subject to this Rule may be renewed for a maximum period of five (5) years.

(5) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: Ch. 2020-191(6)(6)(e), (6)(6)(q), and (6)(19), Laws of Florida
Law Implemented: Ch. 2020-191(6)(19), Laws of Florida, §§ 119.0701, 287.017, Fla. Stat.

Rule 3.10 Contractual Services.

(1) Exemption from Competitive Purchase. Pursuant to Chapter 2020-191(6)(19)(c), Laws of Florida, Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.

(2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(6)(6)(c) and (6)(19), Laws of Florida, § 119.0701, Fla. Stat.

Rule 3.11 Protests with Respect to Proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9.

The resolution of any protests with respect to proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9 shall be in accordance with this Rule.

(1) Filing.

(a) With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

(b) Except for those situations covered by subsection (1)(a) of this Rule, any firm or person who is affected adversely by a District's ranking or intended award under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9 and desires to contest the District's ranking or intended award, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after receipt of the notice of the District's ranking or intended award or after posting on the District's website if so provided for in the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's ranking or intended award. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

(c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount and form of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

(d) The District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.

(2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.

(3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via e-mail (with a delivery and read receipt), United States Mail, or hand delivery to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.

(4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer to conduct the hearing. The hearing officer may:

(a) Administer oaths and affirmations;

(b) Rule upon offers of proof and receive relevant evidence;

(c) Regulate the course of the hearing, including any pre-hearing matters;

(d) Enter orders; and

(e) Make or receive offers of settlement, stipulation, and adjustment.

The hearing officer shall, within thirty (30) days after the hearing or receipt of the hearing transcript, whichever is later, file a recommended order which shall include a caption, time and place of hearing, appearances entered at the hearing, statement of the issues, findings of fact and conclusions of law, separately stated, and a recommendation for final District action. The District shall allow each party fifteen (15) days in which to submit written exceptions to the recommended order. The District shall issue a final order within sixty (60) days after the filing of the recommended order.

(5) <u>Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest.</u> If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the B**i**ds, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.

(6) <u>Judicial Review</u>. A party who is adversely affected by final District action is entitled to judicial review. Judicial review shall be sought in the county where the District is located. All proceedings shall be instituted by filing a notice of appeal or petition for review in accordance with the Florida Rules of Appellate Procedure within thirty (30) calendar days after the rendition of the decision being appealed. The filing of an appeal does not itself stay enforcement of the final District decision. Judicial review of any District action shall be confined to the record transmitted. The record for judicial review shall be compiled in accordance with the Florida Rules of Appellate Procedure. Failure to file a notice of appeal or petition for review within the time prescribed herein shall constitute a waiver of judicial review proceedings.

(7) <u>Intervenors.</u> Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.

(8) <u>Settlement.</u> Nothing herein shall preclude the settlement of any protest under this Rule at any time.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(6)(19), Laws of Florida, § 120.69(2)(a), Fla. Stat.

Rule 4.0 Effective Date.

These Rules shall be effective ____________________, 2026, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

Specific Authority: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida
Law Implemented: Ch. 2020-191(6)(6)(e); (6)(6)(q), Laws of Florida

North River Ranch
Improvement Stewardship District

Consideration of **Resolution 2026-10, Adopting the Annual Meeting Schedule for Fiscal Year 2026-2027**

RESOLUTION 2026-10

A RESOLUTION OF THE NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2026/2027 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the North River Ranch Improvement Stewardship District("District"} is a local unit of special-purpose government created and existing pursuant to Chapter 2017-206, Laws of Florida ("Act"} and Chapter 189, *Florida Statutes,* being situated entirely within Manatee County, Florida; and

WHEREAS, the Board of Supervisors of the District ("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 and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT:

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District's Board shall be held during Fiscal Year 2026/2027 as provided on the schedule attached hereto as **Exhibit A.**

SECTION 2. FILING REQUIREMENT. In accordance with Section 189.015(1}, *Florida Statutes,* the District's Secretary is hereby directed to file a schedule of the District's regular meetings annually with Manatee County.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 12th day of August 2026.

ATTEST:

NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT

____
Secretary/Assistant Secretary

____
Chair/Vice Chair, Board of Supervisors

EXHIBIT A

BOARD OF SUPERVISORS' MEETING DATES
NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT
FISCAL YEAR 2026/2027

- **October 14, 2026**
- **November ___, 2026** ***(11th is Veteran's Day)***
- **December 9, 2026**
- **January 13, 2027**
- **February 10, 2027**
- **March 10, 2027**
- **April 14, 2027**
- **May 12, 2027**
- **June 9, 2027**
- **July 14, 2027**
- **August 11, 2027**
- **September 8, 2027**

All meetings will convene at 1:15 p.m. at 8141 Lakewood Main Street, Bradenton, FL 34202.

North River Ranch
Improvement Stewardship District

Review & Consideration of Responses to RFP
Landscape & Irrigation Maintenance Services for
Zones 3 & 7

North River Ranch
Improvement Stewardship District

Consideration of Certificate of Completion
for 2020 Bond Issuance

CLEARVIEW LAND DESIGN, P.L., CERTIFICATION TO NORTH RIVER RANCH IMPROVEMENT STEWARDSHIP DISTRICT REGARDING IMPROVEMENTS

STATE OF FLORIDA
COUNTY OF Hillsborough

BEFORE ME, the undersigned, personally appeared Christopher Fisher, P.E., of Clearview Land Design, P.L., who after being first duly sworn, deposes and says:

I, Christopher Fisher, am a Professional Engineer registered in the State of Florida. I have reviewed certain documentation, including, but not limited to, permitted plans and specifications, as-builts and applicable permits. I, or my authorized agent, have conducted on-site observations of the Improvements and associated work product (the "Improvements"), as described in **Exhibit A**.

I hereby certify to the North River Ranch Improvement Stewardship District (the "District") the below listed matters:

1. The Improvements for the North River Ranch Phases IV-A & IV-B (2020 Series Bonds) have been completed and accepted by Manatee County on December 19, 2023 (date of completion). Date of completion is defined as the date upon which such Project and all components thereof have been acquired or constructed and are capable of performing the functions for which they were intended, as evidenced by this certificate. These improvements were completed in substantial compliance with the applicable permit requirements and in substantial accordance with the permitted plans and specifications.

2. The Improvements are free from obstruction and are functional for their intended purpose.

3. In my opinion, the construction of certain improvements described in the *Supplement Report for Phases IV-A and IV-B* dated October 2020 (the "Engineer's Report"), as may be amended, for the North River Ranch Improvement Stewardship District, (2) specifically benefits property within the boundaries of the District as described in the Engineer's Report, and (3) is fair and reasonable. Further, in my opinion, the costs do not exceed the value of the Improvements as installed and reflects the fair market value of the Improvements – given competitive bids were obtained.

FURTHER AFFIANT SAYETH NOT.

Christopher Fisher, P.E.,
Clearview Land Design, P.L.
Florida Registration No. 85555

The foregoing instrument was acknowledged and subscribed before me this 29 day of July, 2026, by Chris Fisher, P.E., who has produced N/A as identification and has taken an oath. personally known to me

Notary Public

Notary Public State of Florida
Peyton Ryan
My Commission HH 511334
Expires 4/3/2028

PEYTON RYAN

Name of officer taking acknowledgment

Commission Expires: 4/3/28

<u>EXHIBIT A-1</u>

LEGAL DESCRIPTION

NORTH RIVER RANCH PHASE IV-A
(PLAT)

DESCRIPTION: A parcel of land being A portion of Lot 8, Block 3;
A portion of the 30 foot wide half right-of-way lying West of and adjacent to said Lot 8, Block 3, (said right-of-way now vacated by Book 286, Page 26, of the Public Records of Manatee County, Florida); Lying in Section 17, Township 33 South, Range 19 East, Manatee County, Florida;
A portion of Lots 1 through 4 inclusive, Block 3; A portion of Lots 13, 14 and 16, Block 3; A portion of Lots 1 through 15 inclusive, Block 4;
A portion of the 30 foot wide half right-of-way lying East of and adjacent to said Lot 1, Block 4, (said right-of-way now vacated by Book 286, Page 26, of the Public Records of Manatee County, Florida); Lying in Section 18, Township 33 South, Range 19 East, Manatee County, Florida;

ALL of the above according to the plat of MANATEE RIVER FARMS UNIT NO. 1, as recorded in Plat Book 6, Page 45, of the Public Records of Manatee County, Florida, said parcel being more particularly described as follows:

COMMENCE at the Southwest corner of said Section 18, run thence along the West boundary of the Southwest 1/4 of said Section 18, N.00°08'41"E., 700.56 feet to the Northwest corner of the Gulfstream Natural Gas System, LLC Easement, as recorded in Official Records Book 1681, Page 225, of the Public Records of Manatee County, Florida, also being the Southwest corner of the property described in Special Warranty Deed, as recorded in Official Records Book 2469, Page 3527, (the **NMI Property**), of the Public Records of Manatee County, Florida; thence along the North boundary of said Gulfstream Natural Gas System, LLC Easement, as recorded in Official Records Book 1681, Page 225 and the Southerly boundary of said NMI Property, the following three (3) courses: 1) N.89°29'36"E., 2.97 feet; 2) S.89°30'48"E., 2402.18 feet; 3) S.89°31'53"E., 375.40 feet to the **POINT OF BEGINNING**; thence N.21°00'00"W., 643.86 feet; thence N.67°01'44"W., 50.00 feet; thence N.64°18'40"W., 61.27 feet; thence N.62°07'00"W., 44.16 feet; thence N.59°55'20"W., 44.16 feet; thence N.57°43'40"W., 44.16 feet; thence N.55°32'00"W., 44.16 feet; thence N.53°20'20"W., 44.16 feet; thence N.51°08'40"W., 44.16 feet; thence N.48°57'00"W., 44.16 feet; thence N.46°45'20"W., 61.27 feet; thence S.46°26'00"W., 99.82 feet to a point of curvature; thence Southerly, 40.27 feet along the arc of a curve to the left having a radius of 25.00 feet and a central angle of 92°17'06" (chord bearing S.00°17'27"W., 36.05 feet); thence S.47°11'55"W., 50.07 feet to a point on a curve; thence Westerly, 38.97 feet along the arc of a curve to the left having a radius of 25.00 feet and a central angle of 89°18'47" (chord bearing S.89°36'24"W., 35.14 feet) to a point of tangency; thence S.44°57'00"W., 202.01 feet to a point of curvature; thence Southerly, 39.53 feet along the arc of a curve to the left having a radius of 25.00 feet and a central angle of 90°35'52" (chord bearing S.00°20'56"E., 35.54 feet); thence S.45°31'46"W., 50.01 feet to a point on a curve; thence Westerly, 39.02 feet along the arc of a curve to the left having a radius of 25.00 feet and a central angle of 89°26'18" (chord bearing S.89°40'09"W., 35.18 feet) to a point of tangency; thence S.44°57'00"W., 41.07 feet to a point of curvature; thence Southwesterly, 77.52 feet along the arc of a curve to the right having a radius of 1025.00 feet and a central angle of 04°20'00" (chord bearing S.47°07'00"W., 77.50 feet); thence S.40°43'00"E., 125.00 feet; thence S.50°16'30"W., 39.81 feet; thence S.52°15'30"W., 39.81 feet; thence S.54°14'30"W., 39.81 feet; thence S.56°13'30"W., 39.81 feet; thence S.58°12'30"W., 39.81 feet; thence S.60°11'30"W., 39.81 feet; thence N.28°49'00"W., 125.00 feet to a point on a curve; thence Southwesterly, 5.11 feet along the arc of a curve to the right having a radius of 1025.00 feet and a central angle of 00°17'08" (chord bearing S.61°19'34"W., 5.11 feet); thence N.28°31'52"W., 50.00 feet; thence N.30°30'00"W., 61.60 feet; thence N.59°30'00"E., 100.00 feet; thence N.34°40'00"W., 66.24 feet; thence N.53°28'00"E., 55.31 feet; thence N.49°44'00"E., 55.31 feet; thence N.47°05'23"E., 56.24 feet; thence N.44°57'00"E., 342.00 feet; thence N.45°32'36"E., 66.50 feet; thence N.46°25'59"E., 64.00 feet; thence N.46°26'00"E., 57.00 feet; thence N.08°12'24"E., 22.28 feet; thence N.54°36'00"E., 176.00 feet to a point on a curve; thence Southeasterly, 87.92 feet along the arc of a curve to the left having a radius of 977.00 feet and a central angle of 05°09'22" (chord bearing S.37°58'41"E., 87.89 feet) to a point of compound curvature; thence Easterly, 40.58 feet along the arc of a curve to the left having a radius of 25.00 feet and a central angle of 93°00'38" (chord bearing S.87°03'41"E., 36.27 feet) to a point of tangency; thence N.46°26'00"E., 202.35 feet to a point of curvature; thence Northerly, 37.60 feet along the arc of a curve to the left having a radius of 25.00 feet and a central angle of 86°10'39" (chord bearing N.03°20'41"E., 34.16 feet); thence N.50°15'21"E., 50.00 feet; thence N.63°01'07"E., 734.52 feet to a point on the Northerly boundary of the aforesaid NMI Property; thence along said Northerly boundary of the NMI Property, S.89°49'09"E., 1753.96 feet to a point on a curve; thence Easterly, 224.27 feet along the arc of a curve to the left having a radius of 1170.00 feet and a central angle of 10°58'58" (chord bearing S.70°50'06"E., 223.93 feet); thence N.13°40'25"E., 96.00 feet to a point on a curve; thence Easterly, 262.98 feet along the arc of a curve to the left having a radius of 1152.00 feet and a central angle of 13°04'47" (chord bearing S.82°51'58"E., 262.41 feet) to a point of tangency; thence S.89°24'22"E., 59.86 feet to a point of curvature; thence Northeasterly, 54.98 feet along the arc of a curve to the left having a radius of 35.00 feet and a central angle of 89°59'58" (chord bearing N.45°35'39"E., 49.50 feet) to a point on the Westerly boundary of the right-of-way for Fort Hamer Road, according to Official Records Book _____, Page _____, of the Public Records of Manatee County, Florida; thence along said Westerly boundary of the right-of-way for Fort Hamer Road, the following six (6) courses: 1) S.00°30'30"W., 190.73 feet to a point on a curve; 2) Southwesterly, 567.14 feet along the arc of a curve to the right having a radius of 675.00 feet and a central angle of 48°08'25" (chord bearing S.24°40'03"W., 550.60 feet) to a point of tangency; 3) S.48°44'16"W., 213.94 feet to a point of curvature; 4) Southwesterly, 795.15 feet along the arc of a curve to the left having a radius of 1475.00 feet and a central angle of 30°53'15" (chord bearing S.33°17'39"W., 785.56 feet); 5) N.72°08'58"W., 15.00 feet to a point on a curve; 6) Southerly, 181.02 feet along the arc of a curve to the left having a radius of 1490.00 feet and a central angle of 06°57'39" (chord bearing S.14°22'12"W., 180.91 feet) to a point on the aforesaid Southerly boundary of NMI Property; thence along said Southerly boundary of the NMI Property, the following two (2) courses: 1) N.89°39'16"W., 1485.29 feet; 2) N.00°50'53"E., 54.26 feet to the Northeast corner of the aforesaid Gulfstream Natural Gas System, LLC Easement, as recorded in Official Records Book 1681, Page 225; thence continue along said Southerly boundary of the NMI Property, also being the aforesaid North boundary of the Gulfstream Natural Gas System, LLC Easement, as recorded in Official Records Book 1681, Page 225, N.89°31'53"W., 299.80 feet to the **POINT OF BEGINNING.**

Containing 97.768 acres, more or less.

NORTH RIVER RANCH PHASE IV-B (PLAT)

DESCRIPTION: A parcel of land being a portion of Lots 1 through 16 inclusive, Block 3; A portion of the 30 foot wide half right-of-way lying West of and adjacent to said Lots 8 and 9, Block 3, (said right-of-way now vacated by Book 286, Page 26, of the Public Records of Manatee County, Florida);A portion of Lot 9, Block 4;Lying in Section 18, Township 33 South, Range 19 East, Manatee County, Florida; ALL of the above according to the plat of MANATEE RIVER FARMS UNIT NO. 1, as recorded in Plat Book 6, Page 45, of the Public Records of Manatee County, Florida, said parcel being more particularly described as follows:

COMMENCE at the Southwest corner of said Section 18, run thence along the West boundary of the Southwest 1/4 of said Section 18, the following two (2) courses: 1) N.00°08'41"E., 700.56 feet to the Northwest corner of the Gulfstream Natural Gas System, LLC Easement, as recorded in Official Records Book 1681, Page 225, of the Public Records of Manatee County, Florida, also being the Southwest corner of the property described in Special Warranty Deed, as recorded in Official Records Book 2469, Page 3527, (the **NMI Property**), of the Public Records of Manatee County, Florida for a **POINT OF BEGINNING**; 2) continue N.00°08'41"E., 1244.00 feet; thence S.80°50'37"E., 70.87 feet; thence S.78°03'00"E., 176.00 feet to a point on a curve; thence Southerly, 62.96 feet along the arc of a curve to the left having a radius of 1475.00 feet and a central angle of 02°26'45" (chord bearing S.10°43'38"W., 62.96 feet) to a point of compound curvature; thence Southeasterly, 42.13 feet along the arc of a curve to the left having a radius of 25.00 feet and a central angle of 96°33'15" (chord bearing S.38°46'22"E., 37.32 feet); thence S.02°57'00"W., 50.00 feet; thence S.87°03'00"E., 292.02 feet to a point of curvature; thence Easterly, 102.38 feet along the arc of a curve to the right having a radius of 975.00 feet and a central angle of 06°01'00" (chord bearing S.84°02'30"E., 102.34 feet) to a point of tangency; thence S.81°02'00"E., 104.79 feet to a point of curvature; thence Southeasterly, 37.95 feet along the arc of a curve to the right having a radius of 25.00 feet and a central angle of 86°58'13" (chord bearing S.37°32'54"E., 34.41 feet) to a point of reverse curvature; thence

Southerly, 93.56 feet along the arc of a curve to the left having a radius of 921.00 feet and a central angle of 05°49'13" (chord bearing S.03°01'36"W., 93.52 feet) to a point of tangency; thence S.00°07'00"W., 78.85 feet; thence S.89°53'00"E., 50.00 feet; thence N.00°07'00"E., 78.85 feet to a point of curvature; thence Northeasterly, 807.45 feet along the arc of said curve to the right having a radius of 871.00 feet and a central angle of 53°06'55" (chord bearing N.26°40'27"E., 778.85 feet); thence S.32°01'00"E., 148.10 feet; thence S.41°55'00"E., 78.00 feet; thence S.51°49'00"E., 78.00 feet; thence S.61°43'00"E., 78.00 feet; thence S.71°37'00"E., 78.00 feet; thence S.81°31'00"E., 78.00 feet; thence N.88°35'00"E., 78.00 feet; thence N.80°21'51"E., 65.38 feet; thence N.80°44'00"E., 135.00 feet; thence S.41°03'43"E., 24.41 feet; thence S.19°29'00"E., 66.40 feet; thence S.23°03'00"E., 77.13 feet; thence S.26°53'00"E., 77.13 feet; thence S.30°27'00"E., 66.40 feet; thence S.33°45'00"E., 66.40 feet to a point on the Westerly boundary of NORTH RIVER RANCH PHASE IV-A, according to the plat thereof, as recorded in Plat Book 75, Pages 28 through 52 inclusive, of the Public Records of Manatee County, Florida; thence along said Westerly boundary of NORTH RIVER RANCH PHASE IV-A, the following forty-two (42) courses: 1) S.08°12'24"W., 22.28 feet; 2) S.46°26'00"W., 57.00 feet; 3) S.46°25'59"W., 64.00 feet; 4) S.45°32'36"W., 66.50 feet; 5) S.44°57'00"W., 342.00 feet; 6) S.47°05'23"W., 56.24 feet; 7) S.49°44'00"W., 55.31 feet; 8) S.53°28'00"W., 55.31 feet; 9) S.34°40'00"E., 66.24 feet; 10) S.59°30'00"W., 100.00 feet; 11) S.30°30'00"E., 61.60 feet; 12) S.28°31'52"E., 50.00 feet to a point on a curve; 13) Northeasterly, 5.11 feet along the arc of a curve to the left having a radius of 1025.00 feet and a central angle of 00°17'08" (chord bearing N.61°19'34"E., 5.11 feet); 14) S.28°49'00"E., 125.00 feet; 15) N.60°11'30"E., 39.81 feet; 16) N.58°12'30"E., 39.81 feet; 17) N.56°13'30"E., 39.81 feet; 18) N.54°14'30"E., 39.81 feet; 19) N.52°15'30"E., 39.81 feet; 20) N.50°16'30"E., 39.81 feet; 21) N.40°43'00"W., 125.00 feet to a point on a curve; 22) Northeasterly, 77.52 feet along the arc of a curve to the left having a radius of 1025.00 feet and a central angle of 04°20'00" (chord bearing N.47°07'00"E., 77.50 feet) to a point of tangency; 23) N.44°57'00"E., 41.07 feet to a point of curvature; 24) Easterly, 39.02 feet along the arc of a curve to the right having a radius of 25.00 feet and a central angle of 89°26'18" (chord bearing N.89°40'09"E., 35.18 feet); 25) N.45°31'46"E., 50.01 feet to a point on a curve; 26) Northerly, 39.53 feet along the arc of a curve to the right having a radius of 25.00 feet and a central angle of 90°35'52" (chord bearing N.00°20'56"W., 35.54 feet) to a point of tangency; 27) N.44°57'00"E., 202.01 feet to a point of curvature; 28) Easterly, 38.97 feet along the arc of a curve to the right having a radius of 25.00 feet and a central angle of 89°18'47" (chord bearing N.89°36'24"E., 35.14 feet); 29) N.47°11'55"E., 50.07 feet to a point on a curve; 30) Northerly, 40.27 feet along the arc of a curve to the right having a radius of 25.00 feet and a central angle of 92°17'06" (chord bearing N.00°17'27"E., 36.05 feet) to a point of tangency; 31) N.46°26'00"E., 99.82 feet; 32) S.46°45'20"E., 61.27 feet; 33) S.48°57'00"E., 44.16 feet; 34) S.51°08'40"E., 44.16 feet; 35) S.53°20'20"E., 44.16 feet; 36) S.55°32'00"E., 44.16 feet; 37) S.57°43'40"E., 44.16 feet; 38) S.59°55'20"E., 44.16 feet; 39) S.62°07'00"E., 44.16 feet; 40) S.64°18'40"E., 61.27 feet; 41) S.67°01'44"E., 50.00 feet; 42) S.21°00'00"E., 643.86 feet to a point on the North boundary of the aforesaid Gulfstream Natural Gas System, LLC Easement, as recorded in Official Records Book 1681, Page 225 and the Southerly boundary of the aforesaid NMI Property; thence along said North boundary of Gulfstream Natural Gas System, LLC Easement, as recorded in Official Records Book 1681, Page 225 and said Southerly boundary of the NMI Property, the following three (3) courses: 1) N.89°31'53"W., 375.40 feet; 2) N.89°30'48"W., 2402.18 feet; 3) S.89°29'36"W., 2.97 feet to the **POINT OF BEGINNING**.

Containing 64.284 acres, more or less.

North River Ranch
Improvement Stewardship District

Discussion of Off Duty
Officer Assignment for Traffic Calming

Export to PDF Log in

Payment Success!

The credit card ending in 8411 has been successfully charged $1825.50, and a confirmation email has been sent.

Receipt from Manatee County Sheriff's Office

Estimate ID: E-5283

Amount Paid
$1,825.50

Date Paid
7/31/2026

Summary

Payment Amount
$1,755.00

Processing Fee - This fee is charged, collected and retained by the payment processing company, not the agency.
$70.50

Amount Paid
$1,825.50
Transaction ID: ch_3TzLY6B3MAvHLMAW18QzM1y1

If you have any questions, please contact Manatee County Sheriff's Office.

Manatee County Sheriff's Office
600 Highway 301 Boulevard West
Bradenton, FL 34205

ESTIMATE

Estimate ID:	5283
Date:	07/31/2026
Customer #:	
Due Date:	08/01/2026
Reference:	

Bill To:
PFM
Attention:
3501 Quadrangle Blvd, Ste 270
Orlando, FL, US 32817

DESCRIPTION	QTY	RATE	TOTAL
Unassigned Position (8/10/2026 6:00 AM - 8/10/2026 11:00 AM)	5.000	$60.00	$300.00
$5.00 Equipment Fee	5.000	$5.00	$25.00
Unassigned Position (8/10/2026 2:30 PM - 8/10/2026 6:30 PM)	4.000	$60.00	$240.00
$5.00 Equipment Fee	4.000	$5.00	$20.00
Unassigned Position (8/12/2026 6:00 AM - 8/12/2026 11:00 AM)	5.000	$60.00	$300.00
$5.00 Equipment Fee	5.000	$5.00	$25.00
Unassigned Position (8/12/2026 2:30 PM - 8/12/2026 6:30 PM)	4.000	$60.00	$240.00
$5.00 Equipment Fee	4.000	$5.00	$20.00
Unassigned Position (8/14/2026 6:00 AM - 8/14/2026 11:00 AM)	5.000	$60.00	$300.00
$5.00 Equipment Fee	5.000	$5.00	$25.00
Unassigned Position (8/14/2026 2:30 PM - 8/14/2026 6:30 PM)	4.000	$60.00	$240.00
$5.00 Equipment Fee	4.000	$5.00	$20.00
TOTAL:	54.000		$1,755.00

Amount Paid:	
Balance Due:	**$1,755.00**

Notes

Per our policy, details will be posted for selection once pre-payment has been received.

OFF-DUTY EMPLOYMENT AGREEMENT BY AND BETWEEN THE MANATEE COUNTY SHERIFF AND PFM/ North River Ranch Improvement Stewardship District .

This Agreement is effective on the date last signed below. EMPLOYER may submit questions or concerns to the Off duty Coordinator via phone or email at (941) 747-3011 ext. 2283 or offduty@manateesheriff.com. Problems o concerns regarding a shift/detail which occur after hours and are urgent in nature may be reported to the on-cal coordinator a (941) 737-0671; all non-urgent matters must be reported during business hours.

Employer Details

Name of Employer

PFM/ North River Ranch Improvement Stewardship District

Employer Type:

Government

Street Address

3501 Quadrangle Blvd., Ste 270

City, State, Zip Code

Orlando, FL 32817

Is this address the employment location?

○ Yes ● No

Contact Information

Primary

Name:

Racheal Meade

Title:

District Manager

Phone Number:

689-377-3377

Email Address:

meader@pfm.com

Secondary (Optional)

Name:

Amanda Lane

Title:

Senior Accountant-Invoicing

Phone Number:

407.723.5925

Email Address:

lanea@pfm.com

Emergency

Designated Emergency Contact:

Primary Secondary Other

Name:

Racheal Meade

Phone Number:

689-377-3377

Email Address:

meader@pfm.com

HOURS AND RATES

IMPORTANT:

- Requests made within 48 hours of detail start are subject to a surcharge of $10.00/hr per deputy.
- Details scheduled on holidays are subject to a surcharge of $10.00/hr per deputy.
- All details are charged an equipment fee of $5.00/hr per deputy.
- Employers will be charged a minimum of 3 hours per deputy, even if the detail requested is shorter.
- Employers cancelling within 24 hours of detail start time will incur a charge of 3 hours per deputy scheduled.

The following are designated holidays:

Memorial Day	12:00am-12:00am (0001-2359)	Independence Day	12:00am-12:00am (0001-2359)
Halloween	04:00pm-12:00am (1600-2359)	Thanksgiving Day	12:00am-12:00am (0001-2359)
Christmas Day	12:00am-12:00am (0001-2359)	New Year's Eve	04:00pm-12:00am (1600-2359)
New Year's Day	12:00am-4:00am (0000-0400)	Christmas Eve	12:00am-12:00am (0001-2359)

NOTE: Due to staffing shortages many jobs are left unfilled. No rate changes will be processed after this contract is signed. Detail coverage is not guaranteed under any circumstances.

Your Total Rates:

Dep. Rate/hr:

65.00

Dep. Holiday Rate/hr:

75.00

EMPLOYER AGREES AND ACCEPTS:

☑ Yes

TERMS AND CONDITIONS

EMPLOYER HEREBY UNDERSTANDS AND AGREES TO THE FOLLOWING TERMS AND CONDITIONS:

(1) Enforcement and Employer Control. (a) The type, frequency, and duration of any patrol and/or enforcemen activities conducted by deputies shall be mutually determined by MCSO and EMPLOYER. Any patrol and/o enforcement activities will be performed at the direction and discretion of MCSO Supervisors and/or Patrol Distric Commanders with consideration given to MCSO resources that are available. (b) Employed deputies will enforce al laws in accordance with Florida State Statutes and applicable Manatee County Sheriff's Office general orders anc procedures governing such enforcement activities. Decisions regarding the issuance of Uniform Traffic Citations o Notices to Appear and/or effectuating physical arrests will be made at the discretion of employed deputies. (c EMPLOYER is responsible for clearly describing duties employed deputies are to perform while working, to inforn deputies who should be contacted in the event of an emergency, and any special requests associated with the shift/detail(s). (d) If employed deputies are to report to a specific individual at the beginning of a shift/detail EMPLOYER is responsible for identifying that person.

(2) Vehicle Use. EMPLOYER agrees that use of an MCSO vehicle is needed and is a requirement of this Off-duty employment. If EMPLOYER determines an MCSO vehicle is not needed and should not be a requirement of thi: employment, EMPLOYER agrees to contact the Off-duty Coordinator and so inform the Off-duty Coordinator EMPLOYER understands that, if EMPLOYER determines an MCSO vehicle is not needed and not a requirement o employment, any off-duty deputies will be required to utilize personal transportation for the Off-duty detail and tha such requirement imposed may reduce the likelihood of EMPLOYER's Off-duty detail request being fufilled.

(3) Reporting Issues or Concerns. (a) Any concerns regarding a deputy's work performance or behavior must be relayed to the Off-duty Coordinator. (b) If EMPLOYER would like to request a certain deputy not be assigned to EMPLOYER's shift/detail, EMPLOYER must detail the request and reasons for the request in writing supplied to the Off-duty Coordinator by either hand-delivery, mail, or email to offduty@manateesheriff.com. (c) Problems o concerns regarding a shift/detail which occur after hours and are urgent in nature may be reported to the on-call off duty coordinator at (941) 737-0671; all non-urgent matters must be reported during business hours to (941) 747 3011 ext. 2283 or offduty@manateesheriff.com.

(4) Staffing. (a) Due to the voluntary nature of Off-duty employment, deputy coverage is never guaranteed (b) Details over 6 hours are subject to being split into separate shifts. (c) Based on the type of event, MCSO has established minimum staffing requirements and the EMPLOYER agrees to abide by those minimums if the number o requested deputies differs. All traffic escorts and functions where alcohol is being served will require a minimum of 2 deputies. (d) MCSO may mandate more staffing than requested or require the hiring of a supervisor based on ar individualized assessment of the event by MCSO management to provide for deputy and patron safety more effectively. (e) MCSO may cancel off-duty work assignments without notice, should it be necessary to recal employees for official duty when necessary for community safety. In the event MCSO cancels off-duty worl assignments which have been paid in part or full, MCSO will refund EMPLOYER any amounts paid for services no rendered.

(5) Payment. (a) Payment, in full or in part, may be required prior to assignment/detail. EMPLOYER must make payment electronically. Checks, money orders, and/or cash is not accepted. (b) EMPLOYER is responsible for paying deputies to complete work required by MCSO as a result of their employment by you (including but not limited to report writing, administrative tasks, etc.).

(6) Cancellation. (a) If the EMPLOYER cancels the detail within 24 hours of the shift/detail start date/time EMPLOYER is responsible for paying the 3-hour minimum for each deputy scheduled. (b) Any and all cancellation must be confirmed by the Off-duty Coordinator. If the employer does not obtain cancellation confirmation from the Off-duty coordinator, EMPLOYER is responsible for paying the 3-hour minimum for each deputy scheduled for tha shift/detail.

(7) Term and Termination. This agreement shall be valid and enforceable as of the date last signed below unti completion of the scheduled detail(s) at which time this agreement shall terminate. MCSO and EMPLOYER shall have the right to terminate the contract in writing at any time; however, if a shift/detail is scheduled to start within 2 hours of cancellation, EMPLOYER remains responsible for paying the 3-hour minimum for each deputy scheduled.

(8) Acts and Omissions During Course of Employment. EMPLOYER acknowledges that, pursuant to Sectior 30.2905, Fla. Stat., EMPLOYER is responsible for acts or omissions of employed off-duty deputy sheriff(s) while performing services for EMPLOYER. EMPLOYER agrees to indemnify MCSO against all claims, liabilities, loss, injury death or damage whatsoever, including but not limited to attorney fees, on account or arising from any acts o omissions by off-duty deputy sheriff(s) employed under this agreement.

(9) Agencies or Subdivisions of the State. Notwithstanding anything to the contrary, this agreement shall no require EMPLOYER, if EMPLOYER is any agency or subdivision of the state, to indemnify or insure MCSO for MCSO's own negligence, or to assume any liability for MCSO's negligence, including negligence of employed off-duty deputy sheriff(s) while such employed off-duty deputy sheriff(s) are conducting or performing law enforcement function pursuant to law enforcement authority conferred by the Sheriff. Nothing herein shall be construed as a waiver o sovereign immunity protections afforded to EMPLOYER beyond such provided by law.

(10) Independent Contractor Status. Notwithstanding anything to the contrary in this agreement, including use of the term "EMPLOYER," both parties agree that the relationship between MCSO and the signatory is that of ar independent contractor as opposed to employer/employee. Except for the requirements of Section 30.2905, Fla Stat., any and all of the legal ramifications an employer/employee relationship may contain are not applicable.

(11) Authority to Sign. By signing, the signatory indicates that he or she has the requisite legal authority to binc EMPLOYER in matters of contract.

EMPLOYER AGREES AND ACCEPTS:

☑ Yes

EMPLOYMENT DETAILS, BILLING, AND WORK SCHEDULE

Event Details

Employment Location

Name of Location:

Ft. Hamer Road and Little River Way

Contact Person at Location:

○ ○ ●

Will alcohol be sold or served at the event?

○ Yes ● No

Will the event have other on-site securty?

○ Yes ● No

Does the event require any county permit(s)?

○ ●

If yes, enter county permit number(s) below:

Primary Contact | Secondary Contact | None

Yes | No

Do you request a marked unit (light bar, exterior markings, etc.)?

○ No Preference ● Yes ○ No

Street Address:

Ft. Hamer Road and Little River Way

City, State, Zip Code

Ft. Hamer Road and Little River Way, 34219

Anticipated Crowd Size:

● 1-49 ○ 50-149 ○ 150-299 ○ 300-599 ○ 600-999 ○ 1000-1499 ○ 1500-2499 ○ Over 2500

Is this location a gated community?

○ Yes ● No

Are there special access codes/directions for entry?

○ Yes ● No

Is this a recurring request that will continue for more than two concurrent months?

○ Yes ● No

Provide information below:

Please describe the nature of your event (i.e., carnival, concert, traffic control, wedding, etc.).

Marked vehicle & officer monitor the northbound traffic in the morning and then southbound in the afternoon

Please detail what tasks you expect deputies to perform and/or purpose of deputy presence.

Monitor speeding and careless driving and ticket as necessary

Billing Preferences

Which Contact should be used for Billing?

○ Primary ● Secondary ○ Other

Invoice Delivery:

● Email ○ Fax

Email or Fax Number:

lanea@pfm.com

If you are a recurring employer, you will be billed at the begining of the month subsequent to your detail(s).

Shift/Detail Schedule

Enter details about each shift/detail to be worked, including the number of deputies needed for that shift/detail.

Date	Start Time	End Time	Number of Deputies
8/10/2026	06:00 AM	11:00 AM	1

Date	Start Time	End Time	Number of Deputies
8/10/2026	02:30 PM	06:30 PM	1
8/12/2026	06:00 AM	11:00 AM	1
8/12/2026	02:30 PM	06:30 PM	1
8/14/2026	06:00 AM	11:00 AM	1
8/14/2026	02:30 PM	06:30 PM	1

EMPLOYER understands that, once approved and signed by the Manatee County Sheriff's Office Off-duty Coordinator, that this will be a binding contract, and that EMPLOYER will abide by all terms and conditions herein.

EMPLOYER authorized signature:

Racheal L. Meade

Name: Racheal Meade

Title: District Manager

Date:

Manatee County Sheriff's Office authorized signature:

Digitally Signed (identity verified)

Toni Gulbrandsen Jul 31, 2026

_TTggwIz7EfGoy5SFH7UpIQ

Supervisor Approval:

Digitally Signed (email verified)

Rick Gerken Jul 31, 2026

_oRKwAI0HEfGoy5SFH7UpIQ

North River Ranch
Improvement Stewardship District

Staff Reports