

SORRENTO PINES

**COMMUNITY DEVELOPMENT
DISTRICT**

June 26, 2025

**BOARD OF SUPERVISORS
PUBLIC HEARING AND
REGULAR MEETING
AGENDA**

SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Sorrento Pines Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

June 19, 2025

Board of Supervisors
Sorrento Pines Community Development District

Dear Board Members:

The Board of Supervisors of the Sorrento Pines Community Development District will hold a Public Hearing and Regular Meeting on June 26, 2025 at 11:00 a.m., at the Fruitland Park Library, 604 W. Berckman Street, Fruitland Park, Florida 34731. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consider Appointment to Fill Unexpired Term of Seat 1: *Term Expires November 2026*
 - Administration of Oath of Office to Newly Appointed Supervisor (*the following will also be provided in a separate package*)
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2023/Instructions
 - B. Membership, Obligations and Responsibilities
 - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
4. Consideration of Resolution 2025-09, Electing and Removing Officers of the District and Providing for an Effective Date
5. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
 - A. Affidavit of Publication
 - B. Consideration of Resolution 2025-10, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

6. Consideration of Resolution 2025-11, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2025/2026; 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
7. Consideration of Resolution 2025-03, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date
8. Consideration of Resolution 2025-06, Designating a Date, Time, and Location for Landowners’ Meeting; Providing for Publication, Providing for an Effective Date
9. Consideration of Resolution 2025-07, Designating the Primary Administrative Office and Principal Headquarters of the District and Providing an Effective Date
10. Consideration of Resolution 2025-08, Designating the Location of the Local District Records Office and Providing an Effective Date
11. Acceptance of Unaudited Financial Statements as of May 31, 2025
12. Approval of April 16, 2025 Special Meeting Minutes
13. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Poulos & Bennett, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - 356 Registered Voters in District as of April 15, 2025
 - NEXT MEETING DATE: TBD

○ QUORUM CHECK

SEAT 1		<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	RICH BROWNING	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	MELISSA HENRY	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	TYLER MITCHELL	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	JIM GORMAN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

14. Board Members’ Comments/Requests
15. Public Comments

16. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (904) 295-5714.

Sincerely,



Ernesto Torres
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 782 134 6157

SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT

3

**SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _____

The foregoing oath was administered before me by means of physical presence or online notarization on this ___ day of _____, 20__, by _____, who is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Sorrento Pines Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

Notary Public, State of Florida
Print Name: _____
Commission No.: _____ Expires: _____

MAILING ADDRESS: Home Office County of Residence _____

Street Phone Fax

City, State, Zip Email Address

SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2025-09

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT
ELECTING AND REMOVING OFFICERS OF THE DISTRICT AND
PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Sorrento Pines Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the District’s Board of Supervisors desires to elect and remove certain Officers of the District.

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

SECTION 1. The following is/are elected as Officer(s) of the District effective June 26, 2025:

- _____ is elected Chair
- _____ is elected Vice Chair
- _____ is elected Assistant Secretary
- _____ is elected Assistant Secretary
- _____ is elected Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of June 26, 2025:

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Ernesto Torres is Assistant Secretary

Felix Rodriguez is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED this 26th day of June, 2025.

ATTEST:

**SORRENTO PINES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT

5A

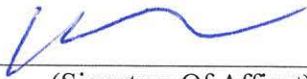
The Villages[®] DAILY SUN

Published Daily
Lady Lake, Florida
State of Florida
County Of Lake

Before the undersigned authority personally appeared
ALLAN LOVELL

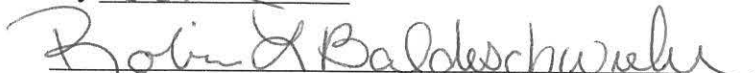
who on oath says that he is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a **Legal Ad #1254354** in the matter of **NOTICE OF PUBLIC HEARING** was published in said newspaper in the issue(s) of
June 6, 2025
June 13, 2025

Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as second class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; and affiant further says that he has neither paid nor promised any person, firm, or Corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



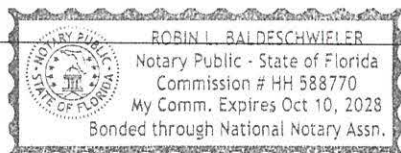
(Signature Of Affiant)

Sworn to and subscribed before me this 13
day June 2025.



Robin Baldeschwieler, Notary

Personally Known _____ or
Production Identification _____
Type of Identification Produced _____



Attach Notice Here

**SORRENTO PINES
COMMUNITY DEVELOPMENT
DISTRICT NOTICE OF
PUBLIC HEARING TO
CONSIDER THE ADOPTION
OF THE FISCAL YEAR 2026
PROPOSED BUDGET(S);
AND NOTICE OF REGULAR
BOARD OF SUPERVISORS'
MEETING.**

The Board of Supervisors ("Board") of the Sorrento Pines Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: June 26, 2025
TIME: 11:00 a.m.
LOCATION: Fruitland Park Library
604 W. Berckman Street
Fruitland Park, Florida 34731

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Proposed Budget"). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0100 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://sorrentopinescdd.net/>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and/or meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearing and/or meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at the public hearing or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

District Manager

#01254354

June 6, 2025
June 13, 2025

SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2025-10

THE ANNUAL APPROPRIATION RESOLUTION OF THE SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Sorrento Pines Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2025/2026**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; 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 governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires 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; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *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.
- c. 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 Sorrento Pines Community Development District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025/2026, the total sum 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 in the fashion set forth in the **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026 or within 60 days following the end of the Fiscal Year 2025/2026 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 paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED this 26th day of June, 2025.

ATTEST:

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025/2026 Budget

Exhibit A: FY 2025/2026 Budget

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026**

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
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**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 02/28/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 38,744				\$ 38,744
Allowable discounts (4%)	(1,550)				(1,550)
Assessment levy: on-roll - net	37,194	\$ 37,003	\$ 191	\$ 37,194	37,194
Assessment levy: off-roll	62,871	47,153	15,718	62,871	62,871
Landowner contribution	-	200	-	200	-
Total revenues	<u>100,065</u>	<u>84,356</u>	<u>15,909</u>	<u>100,265</u>	<u>100,065</u>
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	20,000	28,000	48,000	48,000
Legal	25,000	258	24,742	25,000	25,000
Engineering	2,000	88	1,912	2,000	2,000
Audit	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	1,000	417	583	1,000	1,000
Trustee	5,500	-	5,500	5,500	5,500
Telephone	200	83	117	200	200
Postage	500	45	455	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,750	-	1,750	1,750	1,750
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,200	-	5,200	5,500
Contingencies/bank charges	750	21	729	750	750
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	210	-	210	210
EMMA software services	1,500	1,500	-	1,500	1,500
Tax collector	775	740	35	775	775
Total professional & administrative	<u>100,065</u>	<u>29,650</u>	<u>70,115</u>	<u>99,765</u>	<u>100,065</u>
Total expenditures	<u>100,065</u>	<u>29,650</u>	<u>70,115</u>	<u>99,765</u>	<u>100,065</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	54,706	(54,206)	500	-
Fund balance - beginning (unaudited)	<u>30,980</u>	<u>7,322</u>	<u>62,028</u>	<u>7,322</u>	<u>7,822</u>
Fund balance - ending (projected)					
Assigned					
Working capital	30,000	30,000	30,000	30,000	30,000
Unassigned	980	32,028	(22,178)	(22,178)	(22,178)
Fund balance - ending	<u>\$ 30,980</u>	<u>\$ 62,028</u>	<u>\$ 7,822</u>	<u>\$ 7,822</u>	<u>\$ 7,822</u>

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording \$ 48,000

Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.

Legal 25,000

General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.

Engineering 2,000

The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Audit 5,500

Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.

Arbitrage rebate calculation 500

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

Dissemination agent 1,000

The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.

Trustee 5,500

Annual fee for the service provided by trustee, paying agent and registrar.

Telephone 200

Telephone and fax machine.

Postage 500

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & binding 500

Letterhead, envelopes, copies, agenda packages

Legal advertising 1,750

The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

EXPENDITURES (continued)

Annual special district fee 175

Annual fee paid to the Florida Department of Economic Opportunity.

Insurance 5,500

The District will obtain public officials and general liability insurance.

Contingencies/bank charges 750

Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.

Website hosting & maintenance 705

Website ADA compliance 210

EMMA software services 1,500

Tax collector 775

Total expenditures \$100,065

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 02/28/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Special assessment - on-roll	\$ 303,164				\$ 303,164
Allowable discounts (4%)	(12,127)				(12,127)
Assessment levy: net	291,037	\$ -	\$ -	\$ -	291,037
Special assessment: off-roll	-	289,553	-	289,553	-
Lot closings	-	1,199	-	1,199	-
Interest	-	4,602	-	4,602	-
Total revenues	291,037	295,354	-	295,354	291,037
EXPENDITURES					
Debt service					
Principal	65,000	-	65,000	65,000	65,000
Interest	219,288	109,644	109,644	219,288	216,444
Total debt service	284,288	109,644	174,644	284,288	281,444
Other fees & charges					
Tax collector	6,063	5,791	272	6,063	6,063
Total other fees & charges	6,063	5,791	272	6,063	6,063
Total expenditures	290,351	115,435	174,916	290,351	287,507
Excess/(deficiency) of revenues over/(under) expenditures	686	179,919	(174,916)	5,003	3,530
Beginning fund balance (unaudited)	259,946	293,408	473,327	293,408	298,411
Ending fund balance (projected)	\$ 260,632	\$ 473,327	\$ 298,411	\$ 298,411	301,941
Use of fund balance:					
Debt service reserve account balance (required)					(142,488)
Principal and Interest expense - November 1, 2026					(106,800)
Projected fund balance surplus/(deficit) as of September 30, 2026					\$ 52,653

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			108,221.88	108,221.88	4,080,000.00
05/01/26	65,000.00	4.375%	108,221.88	173,221.88	4,015,000.00
11/01/26			106,800.00	106,800.00	4,015,000.00
05/01/27	70,000.00	4.375%	106,800.00	176,800.00	3,945,000.00
11/01/27			105,268.75	105,268.75	3,945,000.00
05/01/28	75,000.00	4.375%	105,268.75	180,268.75	3,870,000.00
11/01/28			103,628.13	103,628.13	3,870,000.00
05/01/29	75,000.00	4.375%	103,628.13	178,628.13	3,795,000.00
11/01/29			101,987.50	101,987.50	3,795,000.00
05/01/30	80,000.00	4.375%	101,987.50	181,987.50	3,715,000.00
11/01/30			100,237.50	100,237.50	3,715,000.00
05/01/31	85,000.00	5.250%	100,237.50	185,237.50	3,630,000.00
11/01/31			98,006.25	98,006.25	3,630,000.00
05/01/32	90,000.00	5.250%	98,006.25	188,006.25	3,540,000.00
11/01/32			95,643.75	95,643.75	3,540,000.00
05/01/33	95,000.00	5.250%	95,643.75	190,643.75	3,445,000.00
11/01/33			93,150.00	93,150.00	3,445,000.00
05/01/34	100,000.00	5.250%	93,150.00	193,150.00	3,345,000.00
11/01/34			90,525.00	90,525.00	3,345,000.00
05/01/35	105,000.00	5.250%	90,525.00	195,525.00	3,240,000.00
11/01/35			87,768.75	87,768.75	3,240,000.00
05/01/36	110,000.00	5.250%	87,768.75	197,768.75	3,130,000.00
11/01/36			84,881.25	84,881.25	3,130,000.00
05/01/37	115,000.00	5.250%	84,881.25	199,881.25	3,015,000.00
11/01/37			81,862.50	81,862.50	3,015,000.00
05/01/38	120,000.00	5.250%	81,862.50	201,862.50	2,895,000.00
11/01/38			78,712.50	78,712.50	2,895,000.00
05/01/39	130,000.00	5.250%	78,712.50	208,712.50	2,765,000.00
11/01/39			75,300.00	75,300.00	2,765,000.00
05/01/40	135,000.00	5.250%	75,300.00	210,300.00	2,630,000.00
11/01/40			71,756.25	71,756.25	2,630,000.00
05/01/41	145,000.00	5.250%	71,756.25	216,756.25	2,485,000.00
11/01/41			67,950.00	67,950.00	2,485,000.00
05/01/42	150,000.00	5.250%	67,950.00	217,950.00	2,335,000.00
11/01/42			64,012.50	64,012.50	2,335,000.00
05/01/43	160,000.00	5.250%	64,012.50	224,012.50	2,175,000.00
11/01/43			59,812.50	59,812.50	2,175,000.00
05/01/44	170,000.00	5.500%	59,812.50	229,812.50	2,005,000.00
11/01/44			55,137.50	55,137.50	2,005,000.00
05/01/45	175,000.00	5.500%	55,137.50	230,137.50	1,830,000.00
11/01/45			50,325.00	50,325.00	1,830,000.00
05/01/46	185,000.00	5.500%	50,325.00	235,325.00	1,645,000.00
11/01/46			45,237.50	45,237.50	1,645,000.00
05/01/47	200,000.00	5.500%	45,237.50	245,237.50	1,445,000.00
11/01/47			39,737.50	39,737.50	1,445,000.00

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/48	210,000.00	5.500%	39,737.50	249,737.50	1,235,000.00
11/01/48			33,962.50	33,962.50	1,235,000.00
05/01/49	220,000.00	5.500%	33,962.50	253,962.50	1,015,000.00
11/01/49			27,912.50	27,912.50	1,015,000.00
05/01/50	235,000.00	5.500%	27,912.50	262,912.50	780,000.00
11/01/50			21,450.00	21,450.00	780,000.00
05/01/51	245,000.00	5.500%	21,450.00	266,450.00	535,000.00
11/01/51			14,712.50	14,712.50	535,000.00
05/01/52	260,000.00	5.500%	14,712.50	274,712.50	275,000.00
11/01/52			7,562.50	7,562.50	275,000.00
05/01/53	275,000.00	5.500%	7,562.50	282,562.50	-
Total	4,080,000.00		3,943,125.00	8,023,125.00	

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

On-Roll

<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2026 O&M Assessment per Unit</u>	<u>FY 2026 DS Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>	<u>FY 2025 Total Assessment per Unit</u>
SF 60'	190	\$ 203.91	\$ 1,595.60	\$ 1,799.51	\$ 1,799.51
Total	190				

Off-Roll Assessments

<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2026 O&M Assessment per Unit</u>	<u>FY 2026 DS Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>	<u>FY 2025 Total Assessment per Unit</u>
SF 60'	328	\$ 191.68	\$ -	\$ 191.68	\$ 191.68
Total	328				

SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2025-11

[ANNUAL ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2025/2026; 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 Sorrento Pines Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; 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 Chapter 190, *Florida Statutes*; and

WHEREAS, 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**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025/2026**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Sections 190.021 and 190.022, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District, and, regardless of imposition method, and pursuant to Sections 190.021, 190.022, and 190.026, and Chapters 170 and 197, *Florida Statutes*, the District may collect such assessments by direct bill or on the tax roll; 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 SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT:

1. 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 **Exhibits A and B**, and is hereby found to be fair and reasonable.

- b. Assessment Imposition.** Pursuant to Sections 190.021 and 190.022, *Florida Statutes*, a special assessment to fund the Adopted Budget is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance 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.

2. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. Pursuant to Sections 190.021, 190.022, and 190.026, *Florida Statutes*, the District is authorized to collect the special assessments as set forth below.

- a. Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. 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.** If and to the extent indicated in **Exhibits A and B**, certain operations and maintenance special assessments (if any) and/or previously levied debt service special 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 **Exhibits A and B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
 - i.** Operations and maintenance assessments directly collected by the District shall be due and payable on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1st and no later than September 30th of Fiscal Year 2025/2026.

- ii. Debt service assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments due may be paid in two partial, deferred payments and on dates that are 30 days prior to the District's corresponding debt service payment dates all as set forth in the invoice(s) prepared by the District Manager.
 - iii. In the event that an assessment payment is not made in accordance with the schedule(s) stated above, the whole 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 decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. 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 taxes. 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.

4. **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.

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

PASSED AND ADOPTED this 26th day of June, 2025.

ATTEST:

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget

Exhibit B: Assessment Roll (identifying Tax Roll Property and Direct Collect Property)

SORRENTO PINES

COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2025-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2025/2026 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Sorrento Pines Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

WHEREAS, the Board desires to adopt the Fiscal Year 2025/2026 meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT:

1. **ADOPTING FISCAL YEAR 2025/2026 ANNUAL MEETING SCHEDULE.** The Fiscal Year 2025/2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 26th day of June, 2025.

ATTEST:

**SORRENTO PINES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>Fruitland Park Library, 604 W. Berckman Street, Fruitland Park, Florida 34731</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October __, 2025	Regular Meeting	__:__ AM/PM
November __, 2025	Regular Meeting	__:__ AM/PM
December __, 2025	Regular Meeting	__:__ AM/PM
January __, 2026	Regular Meeting	__:__ AM/PM
February __, 2026	Regular Meeting	__:__ AM/PM
March __, 2026	Regular Meeting	__:__ AM/PM
April __, 2026	Regular Meeting	__:__ AM/PM
May __, 2026	Regular Meeting	__:__ AM/PM
June __, 2026	Regular Meeting	__:__ AM/PM
July __, 2026	Regular Meeting	__:__ AM/PM
August __, 2026	Regular Meeting	__:__ AM/PM
September __, 2026	Regular Meeting	__:__ AM/PM

SORRENTO PINES

COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME, AND LOCATION FOR LANDOWNERS' MEETING; PROVIDING FOR PUBLICATION, PROVIDING FOR AN EFFECTIVE DATE

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

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

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

WHEREAS, the effective date of Lake County Ordinance No. 2022-54 creating the District (the "Ordinance") December 12, 2022; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board of Supervisors for the District, which shall be noticed pursuant to Section 190.006(2)(a), *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. In accordance with section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect three (3) supervisors of the District, shall be set for the following date, hour and location:

DATE: _____, 2025

HOUR: _____

LOCATION: _____

SECTION 2. The District's Secretary is hereby directed to publish notice of this landowners meeting in accordance with the requirements of Section 190.006(2)(a), *Florida Statutes*.

SECTION 3. Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election is hereby announced by the Board at its April 16, 2025 meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the at the office of the District Manager, Wrathell, Hunt & Associates, LLC, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 26th day of June, 2025.

ATTEST:

**SORRENTO PINES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: _____, 2025

TIME: __:__ __.m.

LOCATION: _____

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), Florida Statutes.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. Please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

Three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
LANDOWNERS' MEETING – _____, 2025**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Sorrento Pines Community Development District to be held at __:__ __.m., on _____, 2025, at the _____, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the proxy holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), Florida Statutes, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT

**SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT
LAKE COUNTY, FLORIDA
LANDOWNERS' MEETING – _____, 2025**

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4)-year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2)-year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Sorrento Pines Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT	NAME OF CANDIDATE	NUMBER OF VOTES
3		
4		
5		

Date: _____

Signed: _____

Printed Name: _____

SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT

9

RESOLUTION 2025-07

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE PRIMARY ADMINISTRATIVE OFFICE AND PRINCIPAL HEADQUARTERS OF THE DISTRICT AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Sorrento Pines Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District desires to designate its primary administrative office as the location where the District’s public records are routinely created, sent, received, maintained, and requested, for the purposes of prominently posting the contact information of the District’s Record’s Custodian in order to provide citizens with the ability to access the District’s records and ensure that the public is informed of the activities of the District in accordance with Chapter 119, *Florida Statutes*; and

WHEREAS, the District additionally desires to specify the location of the District’s principal headquarters for the purpose of establishing proper venue under the common law home venue privilege applicable to the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT:

- 1. PRIMARY ADMINISTRATIVE OFFICE.** The District’s primary administrative office for purposes of Chapter 119, *Florida Statutes*, shall be located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.
- 2. PRINCIPAL HEADQUARTERS.** The District’s principal headquarters for purposes of establishing proper venue shall be located within Lake County, Florida.
- 3. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 26th day of June, 2025.

ATTEST:

**SORRENTO PINES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT

10

RESOLUTION 2025-08

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District’s records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The District’s local records office shall be located at: _____

_____.

SECTION 2. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this ____ day of _____, 2025.

ATTEST:

**SORRENTO PINES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MAY 31, 2025**

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 103,867	\$ -	\$ -	\$ 103,867
Investments				
Revenue	-	124,912	-	124,912
Reserve	-	142,948	-	142,948
Construction	-	-	211	211
Due from Individual Lots	1,796	13,498	-	15,294
Due from debt service fund	1,796	-	-	1,796
Due from CR 437 and Investment	15,718	-	-	15,718
Total assets	<u>\$ 123,177</u>	<u>\$ 281,358</u>	<u>\$ 211</u>	<u>\$ 404,746</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 5,717	\$ -	\$ -	\$ 5,717
Due to Landowner	105	5,522	-	5,627
Due to DR Horton	47,370	-	-	47,370
Due to general fund	-	1,796	-	1,796
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>59,192</u>	<u>7,318</u>	<u>-</u>	<u>66,510</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	21,681	13,498	-	35,179
Total deferred inflows of resources	<u>21,681</u>	<u>13,498</u>	<u>-</u>	<u>35,179</u>
Fund balances:				
Restricted for:				
Debt service	-	260,542	-	260,542
Capital projects	-	-	211	211
Unassigned	42,304	-	-	42,304
Total fund balances	<u>42,304</u>	<u>260,542</u>	<u>211</u>	<u>303,057</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 123,177</u>	<u>\$ 281,358</u>	<u>\$ 211</u>	<u>\$ 404,746</u>

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 37,003	\$ 37,194	99%
Assessment levy: off-roll	-	47,153	62,871	75%
Lot closings	-	599	-	N/A
Total revenues	<u>-</u>	<u>84,755</u>	<u>100,065</u>	85%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording	4,000	32,000	48,000	67%
Legal	1,575	3,496	25,000	14%
Engineering	-	88	2,000	4%
Audit	-	4,425	5,500	80%
Arbitrage rebate calculation	-	-	500	0%
Dissemination agent	83	667	1,000	67%
EMMA Software services	-	1,500	1,500	100%
Trustee	-	-	5,500	0%
Telephone	17	133	200	67%
Postage	-	66	500	13%
Printing & binding	42	333	500	67%
Legal advertising	-	-	1,750	0%
Annual special district fee	-	175	175	100%
Insurance	-	5,200	5,500	95%
Contingencies/bank charges	5	36	750	5%
Website hosting & maintenance	-	705	705	100%
Website ADA compliance	-	210	210	100%
Total professional & administrative	<u>5,722</u>	<u>49,034</u>	<u>99,290</u>	49%
Other fees & charges				
Tax collector	-	740	775	95%
Total other fees & charges	<u>-</u>	<u>740</u>	<u>775</u>	95%
Total expenditures	<u>5,722</u>	<u>49,774</u>	<u>100,065</u>	50%
Excess/(deficiency) of revenues over/(under) expenditures	(5,722)	34,981	-	
Fund balances - beginning	48,026	7,323	30,980	
Fund balances - ending	<u>\$ 42,304</u>	<u>\$ 42,304</u>	<u>\$ 30,980</u>	

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 289,553	\$ 291,037	99%
Lot closings	-	4,500	-	N/A
Interest	1,521	8,734	-	N/A
Total revenues	<u>1,521</u>	<u>302,787</u>	<u>291,037</u>	104%
EXPENDITURES				
Debt service				
Principal	65,000	65,000	65,000	100%
Interest	109,644	219,288	219,288	100%
Tax collector	-	5,791	6,063	96%
Total debt service	<u>174,644</u>	<u>290,079</u>	<u>290,351</u>	100%
Net change in fund balances	(173,123)	12,708	686	1852%
Fund balances - beginning	433,665	247,834	259,946	95%
Fund balances - ending	<u>\$ 260,542</u>	<u>\$ 260,542</u>	<u>\$ 260,632</u>	100%

**SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year To Date
REVENUES		
Interest	\$ 1	\$ 6
Total revenues	1	6
EXPENDITURES		
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	1	6
Fund balances - beginning	210	205
Fund balances - ending	\$ 211	\$ 211

SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
SORRENTO PINES COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Sorrento Pines Community Development District held a Special Meeting on April 16, 2025 at 3:00 p.m., at the Fruitland Park Library, 604 W. Berckman Street, Fruitland Park, Florida 34731.

Present:

Seth Bennett	Chair
Robert “Quint” Noordstar	Vice Chair
Alex Gross	Assistant Secretary

Also present:

Ernesto Torres	District Manager
Felix Rodriguez (via telephone)	Wrathell, Hunt and Associates, LLC
Tucker Mackie (via telephone)	District Counsel
Jim Gorman	Stanley Martin Homes
Rich Browning	Stanley Martin Homes
Melissa Henry	Stanley Martin Homes
Tyler Mitchell	Stanley Martin Homes

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Torres called the meeting to order at 3:02 p.m.
Supervisors Bennett, Noordstar and Gross were present. Two seats were vacant.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Board Transition

- A. Acceptance of Resignations from Supervisor(s)**
- B. Appointment of Supervisor(s) to Vacant Seat(s)**

38 Mr. Bennett nominated Mr. Tyler Mitchell to fill vacant Seat 4 and Mr. Jim Gorman to fill
39 vacant Seat 5. No other nominations were made.

40

41 **On MOTION by Mr. Bennett and seconded by Mr. Noordstar, with all in favor,**
42 **the appointments of Mr. Tyler Mitchell to fill Seat 4 and Mr. Jim Gorman to fill**
43 **Seat 5, were approved.**

44

45

46 • **Administration of Oath of Office to Newly Appointed Supervisors**

47 Mr. Torres, a Notary of the State of Florida and duly authorized, administered the Oath
48 of office to Mr. Tyler Mitchell and Mr. Jim Gorman.

49

50 **On MOTION by Mr. Mitchell and seconded by Mr. Bennett, with all in favor,**
51 **the resignations of Quint Noordstar and Alex Gross from Seats 2 and 3,**
52 **respectively, were accepted.**

53

54

55 Mr. Mitchell nominated Mr. Rich Browning to fill Seat 2 and Ms. Melissa Henry to fill
56 Seat 3. No other nominations were made.

57

58 **On MOTION by Mr. Mitchell and seconded by Mr. Gorman, with all in favor,**
59 **the appointments of Mr. Rich Browning to fill Seat 2 and Ms. Melissa Henry to**
60 **fill Seat 3, were approved.**

61

62

63 Mr. Torres, a Notary of the State of Florida and duly authorized, administered the Oath
64 of office to Mr. Rich Browning and Ms. Melissa Henry.

65

66 **On MOTION by Mr. Browning and seconded by Mr. Mitchell, with all in favor,**
67 **the resignation of Seth Bennett from Seat 1, was accepted.**

68

69

70 Appointing someone to fill Seat 1 was deferred.

71 The following items were provided and explained to the new Board Members:

72 **I. Required Ethics Training and Disclosure Filing**

- 73 • **Sample Form 1 2023/Instructions**
- 74 **II. Membership, Obligations and Responsibilities**
- 75 **III. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- 76 **IV. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local**
- 77 **Public Officers**
- 78 **C. Consideration of Resolution 2025-01, Electing and Removing Officers of the District**
- 79 **and Providing for an Effective Date**

80 Mr. Torres presented Resolution 2025-01.

81 Mr. Browning nominated the following:

82	Richard Browning	Chair
83	Melissa Henry	Vice Chair
84	Tyler Mitchell	Assistant Secretary
85	Jim Gorman	Assistant Secretary
86	Felix Rodriguez	Assistant Secretary

87 No other nominations were made.

88 This Resolution removes the following from the Board:

89	Seth Bennett	Chair
90	Quint Noordstar	Vice Chair
91	Alex Gross	Assistant Secretary
92	Taryn Galvin	Assistant Secretary

93 The following prior appointments to the Board remain unchanged:

94	Craig Wrathell	Secretary
95	Ernesto Torres	Assistant Secretary
96	Craig Wrathell	Treasurer
97	Jeff Pinder	Assistant Treasurer

98

99 **On MOTION by Mr. Browning and seconded by Mr. Mitchell, with all in favor,**
 100 **Resolution 2025-01, Electing, as nominated, and Removing Officers of the**
 101 **District and Providing for an Effective Date, was adopted.**

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FOURTH ORDER OF BUSINESS

Consideration of Resolution 2025-02, Approving Proposed Budget(s) for Fiscal Year 2025/2026; Declaring Special Assessments to Fund the Proposed Budget(s) Pursuant to Chapters 170, 190 and 197, Florida Statutes; Setting Public Hearings; Addressing Publication; Addressing Severability; and Providing an Effective Date

Mr. Torres presented Resolution 2025-02 He reviewed the proposed Fiscal Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes.

On MOTION by Mr. Browning and seconded by Mr. Mitchell, with all in favor, Resolution 2025-02, Approving Proposed Budget(s) for Fiscal Year 2025/2026; Declaring Special Assessments to Fund the Proposed Budget(s) Pursuant to Chapters 170, 190 and 197, Florida Statutes; Setting Public Hearings on June 26, 2026 at 11:00 a.m., at the Fruitland Park Library, 604 W. Berckman Street, Fruitland Park, Florida 34731; Addressing Publication; Addressing Severability; and Providing an Effective Date, was adopted.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2025-03, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date

This item was deferred.

SIXTH ORDER OF BUSINESS

Presentation of Audited Annual Financial Report for Fiscal Year Ended September 30, 2023, Prepared by Berger, Toombs, Elam, Gaines & Frank

141 Mr. Torres presented the Audited Financial Report for the Fiscal Year Ended September
142 30, 2023 and noted the pertinent information. There were no findings, recommendations,
143 deficiencies on internal control or instances of non-compliance; it was a clean audit.

144 **A. Consideration of Resolution 2025-04, Hereby Accepting the Audited Financial**
145 **Statements for the Fiscal Year Ended September 30, 2023**

146 **On MOTION by Mr. Browning and seconded by Mr. Mitchell, with all in favor,**
147 **Resolution 2025-04, Hereby Accepting the Audited Financial Statements for the**
148 **Fiscal Year Ended September 30, 2023, was adopted.**

149
150
151 **SEVENTH ORDER OF BUSINESS** **Consideration of Resolution 2025-05,**
152 **Approving the Florida Statewide Mutual**
153 **Aid Agreement; Providing for Severability;**
154 **and Providing for an Effective Date**

155
156 Mr. Torres presented Resolution 2025-05. This Agreement is being considered again
157 because it was recently updated.

158
159 **On MOTION by Mr. Browning and seconded by Mr. Mitchell, with all in favor,**
160 **Resolution 2025-05, Approving the Florida Statewide Mutual Aid Agreement;**
161 **Providing for Severability; and Providing for an Effective Date, was adopted.**

162
163
164 **EIGHTH ORDER OF BUSINESS** **Consideration of Resolution 2025-06,**
165 **Designating a Date, Time, and Location for**
166 **Landowners’ Meeting; Providing for**
167 **Publication, Providing for an Effective Date**

168
169 This item was deferred.

170
171 **NINTH ORDER OF BUSINESS** **Consideration of Resolution 2025-07,**
172 **Designating the Primary Administrative**
173 **Office and Principal Headquarters of the**
174 **District and Providing an Effective Date**

175
176 This item was deferred.

177

178 **TENTH ORDER OF BUSINESS** **Consideration of Resolution 2025-08,**
 179 **Designating the Location of the Local**
 180 **District Records Office and Providing an**
 181 **Effective Date**

182
183 This item was deferred.

184
185 **ELEVENTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**
 186 **Statements as of February 28, 2025**

187
188 **On MOTION by Mr. Browning and seconded by Mr. Mitchell, with all in favor,**
 189 **Unaudited Financial Statements as of February 28, 2025, were accepted.**

190
191
192 **TWELFTH ORDER OF BUSINESS** **Approval of June 26, 2024 Public Hearing**
 193 **and Regular Meeting Minutes**

194
195 **On MOTION by Mr. Gorman and seconded by Mr. Browning with all in favor,**
 196 **the June 26, 2024 Public Hearing and Regular Meeting Minutes, as presented,**
 197 **were approved.**

198
199
200 **THIRTEENTH ORDER OF BUSINESS** **Staff Reports**

201
202 **A. District Counsel: Kutak Rock, LLP**

203 **B. District Engineer: Poulos & Bennett**

204 There were no District Counsel or District Engineer reports.

205 **C. District Manager: Wrathell, Hunt and Associates, LLC**

206 • **NEXT MEETING DATE: TBD**

207 ○ **QUORUM CHECK**

208 The next meeting will be held on June 26, 2026 at 11:00 a.m.

209
210 **FOURTEENTH ORDER OF BUSINESS** **Board Members' Comments/Requests**

211
212 There were no Board Members' comments or requests.

213
214 **FIFTEENTH ORDER OF BUSINESS** **Public Comments**

215

216 No members of the public spoke.

217

218 **SIXTEENTH ORDER OF BUSINESS**

Adjournment

219

220 **On MOTION by Mr. Mitchell and seconded by Mr. Browning, with all in favor,**
221 **the meeting adjourned at 3:36 p.m.**

222

223

224

225

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

226

227

228

229 _____
Secretary/Assistant Secretary

Chair/Vice Chair

SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS



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June 23, 2025

Daphne Gillyard, Director of Administrative Services
2300 Glades Rd., Suite 410W
Boca Raton, FL 33431

Re: District Counts

The number of registered voters within the Sorrento Pines Community Development District as of April 15, 2025 is **356**.

If we may be of further assistance, please contact this office.

Sincerely,

A handwritten signature in black ink that reads 'D. Alan Hays'.

D. Alan Hays
Lake County Supervisor of Elections

OUR COMMITMENT

✓ Voter Confidence ✓ Excellent Service ✓ Accurate & Efficient Elections ✓ Responsible Financial Stewardship