

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

**July 17, 2025**

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

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **AGENDA**

# **LETTER**

**Benton Hills 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**

July 10, 2025

Board of Supervisors  
Benton Hills Community Development District

Dear Board Members:

The Board of Supervisors of the Benton Hills Community Development District will hold a Public Hearing and Regular Meeting on July 17, 2025 at 11:30 a.m., at the Greater Hernando County Chamber of Commerce, 15588 Aviation Loop Drive, Brooksville, Florida 34604. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Acceptance of Erika Filotas' Notice of Intent to Decline Election/Appointment to the Board
4. Consideration of Resolution 2025-09, Declaring a Vacancy in Seat 3 of the Board of Supervisors Pursuant to Section 190.006(2)(b), Florida Statutes; and Providing an Effective Date
5. Consideration of Appointment to Fill Unexpired Term of Seat 3; *Term Expires November 2025*
  - Administration of Oath of Office to Appointed Supervisor *(the following will be provided under separate cover)*
  - 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 Office
6. Consideration of Resolution 2025-10, Electing and Removing Officers of the District and Providing for an Effective Date

**ATTENDEES:**

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

7. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
  - A. Affidavit of Publication
  - B. Consideration of Resolution 2025-11, 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
8. Consideration of Resolution 2025-12, 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
9. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Grau & Associates
  - A. Consideration of Resolution 2025-13, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2024
10. Consideration of Resolution 2025-05, Designating the Location of the Local District Records Office and Providing an Effective Date
11. Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]
  - Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting
12. Acceptance of Unaudited Financial Statements as May 31, 2025
13. Approval of May 15, 2025 Regular Meeting Minutes
14. Staff Reports
  - A. District Counsel: *Kutak Rock LLP*
  - B. District Engineer: *Coastal Engineering Associates, Inc.*
  - C. District Manager: *Wrathell, Hunt & Associates, LLC*
    - UPCOMING MEETINGS
      - August 21, 2025 at 11:30 AM
      - September 18, 2025 at 11:30 AM

○ QUORUM CHECK

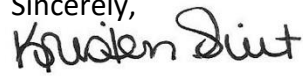
SEAT 1	ALEXUS JAMES	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 2	MEGAN GERMINO	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 3		<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 4	MARTHA SCHIFFER	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 5	HARRIET STONE	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

15. Board Members' Comments/Requests

16. Public comments

17. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (410) 207-1802.

Sincerely,  
  
Kristen Suit  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**

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

**PARTICIPANT PASSCODE: 943 865 3730**

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

**3**

**NOTICE OF INTENT TO DECLINE ELECTION/APPOINTMENT TO BOARD**

To: Board of Supervisors  
Benton Hills Community Development District  
Attn: District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

From: Erika Filotas  
\_\_\_\_\_  
Printed Name

Date: 7/7/2025  
\_\_\_\_\_  
Date

I hereby decline the appointment to the Board of Supervisors of the *Benton Hills Community Development District*. My tendered Notice of Intent to Decline Election/Appointment to Board to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Intent to Decline Election/Appointment to Board has been executed by me and ☐ personally presented at a duly noticed meeting of the Board of Supervisors, ☒ scanned and electronically transmitted to [gillyardd@whhassociates.com](mailto:gillyardd@whhassociates.com) or ☐ faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.

DocuSigned by:  
*Erika Filotas*  
\_\_\_\_\_  
A6FD25BBFCE041C...  
Signature

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **4**

**RESOLUTION 2025-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT 3 OF THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(2)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE**

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

**WHEREAS**, on November 5, 2024, three (3) members were to be elected to the District Board of Supervisors (the “Board”) as that term is defined in Section 190.006(2)(b), Florida Statutes; and

**WHEREAS**, the District published a notice in a newspaper of general circulation as prescribed in Florida law; and

**WHEREAS**, three (3) Supervisors were nominated for election by the Landowners of the District; and

**WHEREAS**, one (1) nomination was declined and the respective seat shall hereby be declared vacant; and

**WHEREAS**, the term of office for said seat will expire November 2028. The term of office for the Supervisors will commence upon appointment; and

**WHEREAS**, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seat available for election as vacant.

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

**SECTION 1.** The following seat is hereby declared vacant effective as of November 5, 2024:

Seat #3 (currently held by Erika Filotas)

**SECTION 2.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of July, 2025.

ATTEST:

**BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

**5**

**BENTON HILLS 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 BENTON HILLS 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 Benton Hills 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

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

**6**

**RESOLUTION 2025-10**

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

**WHEREAS**, the Benton Hills 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 BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The following is/are elected as Officer(s) of the District effective July 17, 2025:

\_\_\_\_\_ is elected Chair

\_\_\_\_\_ is elected Vice Chair

\_\_\_\_\_ is elected Assistant Secretary

\_\_\_\_\_ is elected Assistant Secretary

\_\_\_\_\_ is elected Assistant Secretary

Jordan Lansford is elected Assistant Secretary

**SECTION 2.** The following Officer(s) shall be removed as Officer(s) as of July 17, 2025:

Erica Filotas Assistant Secretary

\_\_\_\_\_

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

Craig Wrathell is Secretary

Kristen Suit is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

**PASSED AND ADOPTED** this 17th day of July, 2025.

ATTEST:

**BENTON HILLS COMMUNITY  
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **7A**

43805

## Tampa Bay Times

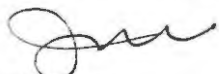
Published Daily

STATE OF FLORIDA } ss

COUNTY OF HERNANDO, CITRUS County

Before the undersigned authority personally appeared Jean Mitotes who on oath says that he/she is a Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Hernando, Citrus County, Florida that the attached copy of advertisement being a Legal Notice in the matter Notice of FY2026 Budget Hearing was published in said newspaper by print in the issues of 06/29/25, 07/06/25 or by publication on the newspaper's website, if authorized.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. Affiant further says the said Tampa Bay Times is a newspaper published in Hernando, Citrus County, Florida and that the said newspaper has heretofore been continuously published in said Hernando, Citrus County, Florida each day and has been entered as a second class mail matter at the post office in said Hernando, Citrus County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she 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.



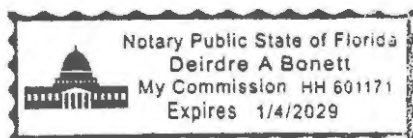
Signature of Affiant \_\_\_\_\_

Sworn to and subscribed before me this 07/06/2025

Signature of Notary of Public

Personally known ☒ or produced identification.

Type of identification produced \_\_\_\_\_



### BENTON HILLS 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 Benton Hills Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: July 17, 2025  
TIME: 11:30 a.m.  
LOCATION: Greater Hernando County  
Chamber of Commerce  
15588 Aviation Loop Drive  
Brooksville, Florida 34604

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 & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website, <https://bentonhillscdd.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

06/29/25, 07/06/25

43805

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **7B**

**RESOLUTION 2025-11**  
**[FY 2026 APPROPRIATION RESOLUTION]**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE BENTON HILLS 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**, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**FY 2026**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Benton Hills Community Development District (“**District**”) prior to June 15, 2025, proposed budget(s) (“**Proposed Budget**”) 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 general-purpose government(s) 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 on the Proposed Budget 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 in accordance with Section 189.016, *Florida Statutes*; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> 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 BENTON HILLS COMMUNITY DEVELOPMENT 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 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.

- 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 Benton Hills Community Development District for the Fiscal Year Ending September 30, 2026."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *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 2026, 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 2026 or within 60 days following the end of the FY 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 this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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

**PASSED AND ADOPTED THIS 17<sup>th</sup> DAY OF JULY, 2025.**

ATTEST:

**BENTON HILLS COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary / Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**Exhibit A:** FY 2026 Budget

**Exhibit A:** FY 2026 Budget

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2026**

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
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**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
<b>REVENUES</b>					
	\$ 221,384				\$ 220,455
Allowable discounts (4%)	(8,855)				(8,818)
Assessment levy: on-roll - net	212,529	\$ 212,505	\$ 24	\$ 212,529	211,637
Assessment levy: off-roll	61,008	45,756	15,252	61,008	60,774
Landowner contribution	459,913	40,722	357,542	398,264	461,039
Total revenues	733,450	298,983	372,818	671,801	733,450
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Supervisors	-	430	-	430	3,000
Management/accounting/recording	48,000	12,049	35,951	48,000	48,000
Legal	25,000	2,013	22,987	25,000	25,000
Engineering	2,000	1,700	300	2,000	2,000
Audit	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation*	500	-	500	500	500
Dissemination agent*	1,000	-	1,000	1,000	1,000
Trustee*	5,500	-	5,500	5,500	5,500
Telephone	200	100	100	200	200
Postage	250	53	197	250	250
Printing & binding	500	250	250	500	500
Legal advertising	6,500	365	6,135	6,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,800	5,408	392	5,800	6,100
Contingencies/bank charges	750	548	202	750	752
Meeting room rental	500	-	500	500	1,800
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Property appraiser	-	6,145	-	6,145	6,614
Tax collector	-	4,251	-	4,251	4,409
Total professional & administrative	103,090	33,487	80,429	113,916	113,715

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
<b>Field operations</b>					
Management fee	54,000	9,000	45,000	54,000	54,000
Landscape maintenance	225,000	62,500	162,500	225,000	215,000
Replacement/extra	20,000	-	20,000	20,000	20,000
Irrigation repairs	5,000	420	4,580	5,000	5,000
Lights, signs & fences	5,000	-	5,000	5,000	5,000
Pressure washing	25,000	-	25,000	25,000	25,000
Street & sidewalks	2,500	-	2,500	2,500	2,500
Miscellaneous repairs & replacement	15,000	-	15,000	15,000	15,000
Access control/monitoring	40,000	-	40,000	40,000	40,000
Access control/internet	2,000	-	2,000	2,000	2,000
Access control/maintenance	5,000	-	5,000	5,000	5,000
Holiday lights	5,000	-	5,000	5,000	5,000
<b>Utilities</b>					
Electric common	25,000	901	24,099	25,000	25,000
Electric well	5,000	186	4,814	5,000	5,000
Streetlights	50,000	7,058	42,942	50,000	50,000
Electric- amenity	50,000	-	50,000	50,000	50,000
<b>Amenity</b>					
Pool maintenance	8,000	-	8,000	8,000	8,000
Amenity center R&M	3,500	-	3,500	3,500	3,500
Janitorial	20,000	-	20,000	20,000	20,000
Gym equipment	35,000	-	35,000	35,000	35,000
Gym equipment repair	2,500	-	2,500	2,500	2,500
Potable water	1,500	-	1,500	1,500	1,500
Telephone- pool/clubhouse	1,200	-	1,200	1,200	1,200
Alarm monitoring	5,160	-	5,160	5,160	5,160
Property insurance	20,000	3,868	16,132	20,000	19,375
Total field operations	<u>630,360</u>	<u>83,933</u>	<u>546,427</u>	<u>630,360</u>	<u>619,735</u>
Total expenditures	<u>733,450</u>	<u>117,420</u>	<u>626,856</u>	<u>744,276</u>	<u>733,450</u>
 Excess/(deficiency) of revenues over/(under) expenditures	-	181,563	(254,038)	(72,475)	-
 Fund balance - beginning (unaudited)	-	72,475	254,038	72,475	-
Fund balance - ending	<u>\$ -</u>	<u>\$ 254,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Supervisors	\$ 3,000
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	48,000
<b>Wrathell, Hunt and Associates, LLC</b> (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	250
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,100
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	752
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Meeting room rental	1,800
Website hosting & maintenance	705
Website ADA compliance	210
Property appraiser	6,614
Tax collector	4,409
Total professional & administrative	<u>113,715</u>

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

**Field operations**

Management fee	54,000
Landscape maintenance	215,000
Replacement/extra	20,000
Irrigation repairs	5,000
Lights, signs & fences	5,000
Pressure washing	25,000
Street & sidewalks	2,500
Miscellaneous repairs & replacement	15,000
Access control/monitoring	40,000
Access control/internet	2,000
Access control/maintenance	5,000
Holiday lights	5,000
Utilities	
Electric common	25,000
Electric well	5,000
Streetlights	50,000
Electric- amenity	50,000
Amenity	
Pool maintenance	8,000
Amenity center R&M	3,500
Janitorial	20,000
Gym equipment	35,000
Gym equipment repair	2,500
Potable water	1,500
Telephone- pool/clubhouse	1,200
Alarm monitoring	5,160
Property insurance	19,375
Total field operations	<u>619,735</u>
Total expenditures	<u><u>\$733,450</u></u>

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

**On-Roll Assessments**

<b>Product/Parcel</b>	<b>Units</b>	<b>FY 2026 O&amp;M Assessment per Unit</b>	<b>FY 2026 DS Assessment per Unit</b>	<b>FY 2026 Total Assessment per Unit</b>	<b>FY 2025 Total Assessment per Unit</b>
SF 40'	77	\$ 1,204.67	\$ -	\$ 1,204.67	\$ 1,209.75
SF 50'	102	1,204.67	-	1,204.67	1,209.75
SF 60'	4	1,204.67	-	1,204.67	1,209.75
<b>Total</b>	<b>183</b>				

**Off-Roll Assessments**

<b>Product/Parcel</b>	<b>Units</b>	<b>FY 2026 O&amp;M Assessment per Unit</b>	<b>FY 2026 DS Assessment per Unit</b>	<b>FY 2026 Total Assessment per Unit</b>	<b>FY 2025 Total Assessment per Unit</b>
SF 40'	278	\$ 155.83	\$ -	\$ 155.83	\$ 156.43
SF 50'	96	155.83	-	155.83	156.43
SF 60'	16	155.83	-	155.83	156.43
<b>Total</b>	<b>476</b>				

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

**8**

**RESOLUTION 2025-12**  
**[FY 2026 ASSESSMENT RESOLUTION]**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BENTON HILLS COMMUNITY DEVELOPMENT 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 Benton Hills 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, located in the Hernando 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 Chapter 190, *Florida Statutes*; and

**WHEREAS**, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**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 Chapter 190, *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 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 BENTON HILLS COMMUNITY DEVELOPMENT 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 Chapter 190, *Florida Statutes*, 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.
- 3. DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby certifies for collection the FY 2026 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 Chapter 190, *Florida Statutes*, 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 on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1<sup>st</sup> and no later than September 30<sup>th</sup> of FY 2026.
    - ii. Due Date (Debt Assessments).** Debt Assessments directly collected by the District shall be due and payable in full on December 1<sup>st</sup>, 2025; provided, however, that, to the extent permitted by law, the Debt 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 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 17TH DAY OF JULY, 2025.**

ATTEST:

**BENTON HILLS COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By:\_\_\_\_\_

Its:\_\_\_\_\_

**Exhibit A:**      Adopted Budget

**Exhibit B:**      Assessment Roll

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

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**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
HERNANDO COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**

**BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT  
HERNANDO COUNTY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Benton Hills Community Development District  
Hernando County, Florida

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of Benton Hills Community Development District, Hernando County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year ended September 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information Included in the Financial Report***

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

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 18, 2025

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of Benton Hills Community Development District, Hernando County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

The District was established pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes and created by Ordinance No. 2022-11 of the Hernando County, Florida effective on April 26, 2022, and no audit was required for the prior period. As a result, the balances as of and for the fiscal year ended September 30, 2023, are unaudited.

### **FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$66,486.
- The change in the District's total net position in comparison with the prior fiscal year was \$73,564, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balance of \$66,486, an increase of \$73,564 in comparison with the prior fiscal year. The total fund balance is restricted non-spendable for prepaid items and deposits, and the remainder is unassigned deficit fund balance in the general fund and debt service fund.

### **OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-Wide Financial Statements**

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management), and maintenance functions.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Fund Financial Statements

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

### Governmental Funds

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

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

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

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

### Notes to the Financial Statements

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION				
SEPTEMBER 30,				
	2024		2023	
Current and other assets	\$	93,940	\$	20,425
Total assets		93,940		20,425
Current liabilities		21,465		27,503
Long-term liabilities		5,989		-
Total liabilities		27,454		27,503
Net position				
Unrestricted		66,486		(7,078)
Total net position	\$	66,486	\$	(7,078)

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,			
	2024	2023 (Unaudited)	
Revenues:			
Program revenues			
Operating grants and contributions	\$ 133,378	\$ 35,510	
Total revenues	133,378	35,510	
Expenses:			
General government	48,241	36,599	
Maintenance and operations	11,573	-	
Bond issue costs	-	3,481	
Total expenses	59,814	40,080	
Change in net position	73,564	(4,570)	
Net position - beginning	(7,078)	(2,508)	
Net position - ending	\$ 66,486	\$ (7,078)	

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024, was \$59,814. The costs of the District's activities were funded by program revenues which were comprised of Developer contributions.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

It is anticipated that the cost of the general operations of the District will increase during the subsequent fiscal year.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Benton Hills Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

**BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT  
HERNANDO COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 111
Due from Developer	15,956
Prepaid items & Deposit	<u>77,873</u>
Total assets	<u>93,940</u>
 <b>LIABILITIES</b>	
Accounts payable	15,465
Developer advance	6,000
Due to Developer	<u>5,989</u>
Total liabilities	<u>27,454</u>
 <b>NET POSITION</b>	
Unrestricted	<u>66,486</u>
Total net position	<u><u>\$ 66,486</u></u>

See notes to the financial statements

**BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT  
HERNANDO COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Expenses	Program Revenues	Net (Expense)
			Revenue and Changes in Net Position
		Operating Grants and Contributions	Governmental Activities
Primary government:			
Governmental activities:			
General government	\$ 48,241	\$ 133,378	\$ 85,137
Maintenance and operations	11,573	-	(11,573)
Total governmental activities	59,814	133,378	73,564
			Change in net position 73,564
			Net position - beginning (7,078)
			Net position - ending <u>\$ 66,486</u>

See notes to the financial statements

**BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT  
HERNANDO COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

	Major Funds		Total
	General	Debt Service	Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 111	\$ -	\$ 111
Due from Developer	15,956	-	15,956
Prepaid items	5,408	-	5,408
Deposit	72,465	-	72,465
Total assets	<u>\$ 93,940</u>	<u>\$ -</u>	<u>\$ 93,940</u>
<b>LIABILITIES, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 15,465	\$ -	\$ 15,465
Due to Developer	-	5,989	5,989
Developer advance	6,000	-	6,000
Total liabilities	<u>21,465</u>	<u>5,989</u>	<u>27,454</u>
Fund balances:			
Nonspendable:			
Prepaid items & Deposits	77,873	-	77,873
Unassigned	(5,398)	(5,989)	(11,387)
Total fund balances	<u>72,475</u>	<u>(5,989)</u>	<u>66,486</u>
Total liabilities and fund balances	<u>\$ 93,940</u>	<u>\$ -</u>	<u>\$ 93,940</u>

See notes to the financial statements

**BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT  
HERNANDO COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds		Total
	General	Debt Service	Governmental Funds
REVENUES			
Developer contributions	\$ 133,378	\$ -	\$ 133,378
Total revenues	133,378	-	133,378
EXPENDITURES			
Current:			
General government	48,241	-	48,241
Maintenance and operations	11,573	-	11,573
Total expenditures	59,814	-	59,814
Net change in fund balances	73,564	-	73,564
Fund balances - beginning	(1,089)	(5,989)	(7,078)
Fund balances - ending	\$ 72,475	\$ (5,989)	\$ 66,486

See notes to the financial statements

**BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT  
HERNANDO COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY**

Benton Hills Community Development District (the "District") was established by the County Commission of Hernando County via Ordinance No. 2022-11 effective on April 26, 2022, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2024, certain Board members are affiliated with the Developer.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

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

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

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

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

### **Assessments**

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

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

The District reports the following major governmental funds:

### **General Fund**

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

### **Debt Service Fund**

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

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

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

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

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

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

### Unearned Revenue

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

### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Long-Term Obligations (Continued)**

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### **Deferred Outflows/Inflows of Resources**

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

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

#### **Fund Equity/Net Position**

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

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

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

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

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

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

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Other Disclosures**

#### **Use of Estimates**

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

## **NOTE 3 - BUDGETARY INFORMATION**

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

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

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

## **NOTE 4 – DEPOSITS**

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

## **NOTE 5 – DEVELOPER TRANSACTION**

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund for the current fiscal year were \$133,378, which includes a receivable of \$15,956 as of September 30, 2024.

## **NOTE 6 - CONCENTRATION**

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

## **NOTE 7 - MANAGEMENT COMPANY**

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

**NOTE 8 - RISK MANAGEMENT**

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

**BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT  
HERNANDO COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Developer Contributions	\$ 97,490	\$ 133,378	\$ 35,888
Total revenues	<u>97,490</u>	<u>133,378</u>	<u>35,888</u>
<b>EXPENDITURES</b>			
Current:			
General government	97,490	48,241	49,249
Maintenance and operations	-	11,573	(11,573)
Total expenditures	<u>97,490</u>	<u>59,814</u>	<u>37,676</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	73,564	<u>\$ 73,564</u>
Fund balance - beginning		<u>(1,089)</u>	
Fund balance - ending		<u>\$ 72,475</u>	

See notes to required supplementary information

**BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT  
HERNANDO COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT  
HERNANDO COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	2
Employee compensation	\$0
Independent contractor compensation	\$38,063
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$0 Debt Service - \$0
Special assessments collected	\$0
Outstanding Bonds:	Not applicable



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Benton Hills Community Development District  
Hernando County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Benton Hills Community Development District, Hernando County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 18, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

June 18, 2025



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Benton Hills Community Development District  
Hernando County, Florida

We have examined Benton Hills Community Development District, Hernando County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Supervisors of Benton Hills Community Development District, Hernando County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 18, 2025



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

To the Board of Supervisors  
Benton Hills Community Development District  
Hernando County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Benton Hills Community Development District, Hernando County, Florida ("District") as of and for fiscal year ended September 30, 2024, and have issued our report thereon dated June 18, 2025.

**Auditor's Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 18, 2025, should be considered in conjunction with this management letter.

**Purpose of this Letter**

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

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

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

We wish to thank Benton Hills Community Development District, Hernando County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 18, 2025

## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

Not applicable. First year audit.

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

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

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

Not applicable. First year audit.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 18.

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **9A**

**RESOLUTION 2025-13**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BENTON  
HILLS COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING  
THE AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR  
ENDED SEPTEMBER 30, 2024**

**WHEREAS**, the District's Auditor, Grau & Associates has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2024;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS  
OF THE BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Annual Financial Report for Fiscal Year 2024, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and

2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 17th day of July, 2025.

**ATTEST:**

**BENTON HILLS COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **10**

**RESOLUTION 2025-05**

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE**

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

**WHEREAS**, District records are available for public review and inspection at the offices of the District Manager at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

**WHEREAS**, the District is statutorily required to designate a local District records office location for the purposes of affording citizens the ability to access certain of 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 Section 190.006(7), *Florida Statutes*.

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

**1. LOCAL DISTRICT RECORDS OFFICE.** The District’s local records office shall be located at the following address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2025.

ATTEST:

**BENTON HILLS COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

**11**

**BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT**  
**Performance Measures/Standards & Annual Reporting Form**  
**October 1, 2025 – September 30, 2026**

**1. COMMUNITY COMMUNICATION AND ENGAGEMENT**

**Goal 1.1      Public Meetings Compliance**

**Objective:** Hold at least two (2) 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 two (2) regular board meetings was 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. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

### **Goal 2.1 District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes ☐ No ☐

## 3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

### **Goal 3.1 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 and adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☐ No ☐

### **Goal 3.2      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 website.

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

**Achieved:** Yes ☐ No ☐

### **Goal 3.3      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 said results 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 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 ☐

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District Manager

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Chair/Vice Chair, Board of Supervisors

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Print Name

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Print Name

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Date

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Date

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **UNAUDITED FINANCIAL STATEMENTS**

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
MAY 31, 2025**

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
MAY 31, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 162,079	\$ -	\$ -	\$ 162,079
Deposits	72,465	-	-	72,465
Total assets	<u>\$ 234,544</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 234,544</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 1,000	\$ -	\$ -	\$ 1,000
Due to Landowner	-	5,989	1,647	7,636
Accrued wages payable	61	-	-	61
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>7,061</u>	<u>5,989</u>	<u>1,647</u>	<u>14,697</u>
Fund balances:				
Restricted for:				
Debt service	-	(5,989)	-	(5,989)
Unassigned	227,483	-	-	227,483
Total fund balances	<u>227,483</u>	<u>(5,989)</u>	<u>(1,647)</u>	<u>219,847</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 234,544</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 234,544</u>

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

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ -	\$ 212,505	\$ 212,529	100%
Assessment levy: off-roll	15,252	61,008	61,008	100%
Landowner contribution	-	40,722	459,913	9%
Total revenues	<u>15,252</u>	<u>314,235</u>	<u>733,450</u>	43%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Supervisors	-	431	-	N/A
Management/accounting/recording**	2,000	16,049	48,000	33%
Legal	428	3,206	25,000	13%
Engineering	-	1,700	2,000	85%
Audit	3,000	3,000	5,500	55%
Arbitrage rebate calculation*	-	-	500	0%
Dissemination agent*	-	-	1,000	0%
Trustee*	-	-	5,500	0%
Telephone	17	133	200	67%
Postage	-	53	250	21%
Printing & binding	42	333	500	67%
Legal advertising	-	437	6,500	7%
Annual special district fee	-	175	175	100%
Insurance	-	5,408	5,800	93%
Contingencies/bank charges	125	764	750	102%
Meeting room rental	-	-	500	0%
Website hosting & maintenance	-	705	705	100%
Website ADA compliance	-	-	210	0%
Total professional & administrative	<u>5,612</u>	<u>32,394</u>	<u>103,090</u>	31%

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

	Current Month	Year to Date	Budget	% of Budget
<b>Field operations</b>				
Management fee	1,500	12,000	54,000	22%
Landscape maintenance	12,500	87,500	225,000	39%
Replacement/extra	210	840	20,000	4%
Irrigation repairs	-	-	5,000	0%
Lights, signs & fences	-	-	5,000	0%
Pressure washing	-	-	25,000	0%
Street & sidewalks	-	-	2,500	0%
Miscellaneous repairs & replacement	-	-	15,000	0%
Access control/monitoring	-	-	40,000	0%
Access control/internet	-	-	2,000	0%
Access control/maintenance	-	-	5,000	0%
Holiday lights	-	-	5,000	0%
Utilities				
Electric common	200	1,348	25,000	5%
Electric well	57	303	5,000	6%
Streetlights	1,760	10,578	50,000	21%
Electric- amenity	-	-	50,000	0%
Amenity				
Pool maintenance	-	-	8,000	0%
Amenity center R&M	-	-	3,500	0%
Janitorial	-	-	20,000	0%
Gym equipment	-	-	35,000	0%
Gym equipment repair	-	-	2,500	0%
Potable water	-	-	1,500	0%
Telephone- pool/clubhouse	-	-	1,200	0%
Alarm monitoring	-	-	5,160	0%
Property insurance	-	3,868	20,000	19%
Total field operations	<u>16,227</u>	<u>116,437</u>	<u>630,360</u>	18%
<b>Other fees &amp; charges</b>				
Property appraiser	-	6,145	-	N/A
Tax collector	-	4,251	-	N/A
Total other fees & charges	-	10,396	-	N/A
Total expenditures	<u>21,839</u>	<u>159,227</u>	<u>733,450</u>	22%
Excess/(deficiency) of revenues over/(under) expenditures	(6,587)	155,008	-	
Fund balances - beginning	<u>234,070</u>	<u>72,475</u>	-	
Fund balances - ending	<u>\$ 227,483</u>	<u>\$ 227,483</u>	<u>\$ -</u>	

\*These items will be realized when bonds are issued

\*\*WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

**BENTON HILLS  
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
<b>REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	-
Fund balances - beginning	<u>(5,989)</u>	<u>(5,989)</u>
Fund balances - ending	<u><u>\$ (5,989)</u></u>	<u><u>\$ (5,989)</u></u>

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2018  
FOR THE PERIOD ENDED MAY 31, 2025**

	Current Month	Year To Date
<b>REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>		
Capital outlay	<u>-</u>	<u>1,647</u>
Total expenditures	<u>-</u>	<u>1,647</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	(1,647)
Fund balances - beginning	<u>(1,647)</u>	<u>-</u>
Fund balances - ending	<u><u>\$ (1,647)</u></u>	<u><u>\$ (1,647)</u></u>

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **MINUTES**

**DRAFT**

**MINUTES OF MEETING  
BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Benton Hills Community Development District held a Regular Meeting on May 15, 2025 at 11:30 a.m., at the Greater Hernando County Chamber of Commerce, 15588 Aviation Loop Drive, Brooksville, Florida 34604.

**Present:**

Martha Schiffer	Chair
Megan Germino	Vice Chair
Alexus James	Assistant Secretary
Harriet Stone	Assistant Secretary

**Also present:**

Kristen Suit	District Manager
Bennett Davenport (via telephone)	District Counsel
Brian Malmberg	District Engineer

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Ms. Suit called the meeting to order at 11:30 a.m. Supervisors Schiffer, Germino, James and Stone were present. Supervisor-Elect Filotas was not present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Erika Filotas [Seat 3] (the following will be provided in a separate package)**

This item was deferred.

**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****FOURTH ORDER OF BUSINESS****Ratification of Resolution 2025-02, Electing and Removing Officers of the District and Providing for an Effective Date**

Ms. Suit presented Resolution 2025-02. Ms. Suit stated, although she was previously listed on Resolution 2025-02, Erika Filotas will be removed from the Resolution, as she has not been sworn in. The slate of officers is as follows:

Martha Schiffer	Chair
Megan Germino	Vice Chair
Harriet Stone	Assistant Secretary
Alexus James	Assistant Secretary

This Resolution removes the following from the Board:

Garth Noble	Chair
John Kakridas	Assistant Secretary
Erika Filotas	Assistant Secretary

The following prior appointments to the Board remain unchanged by this Resolution:

Craig Wrathell	Secretary
Kristen Suit	Assistant Secretary
Craig Wrathell	Treasurer
Jeff Pinder	Assistant Treasurer

**On MOTION by Ms. Schiffer and seconded by Ms. Germino, with all in favor, Resolution 2025-02, Electing and Removing Officers of the District, as amended to remove Erika Filotas from the Board, and Providing for an Effective Date, was ratified.**

**FIFTH ORDER OF BUSINESS**

Consideration of Resolution 2025-06, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date

Ms. Suit presented Resolution 2025-06. She 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 Ms. Schiffer and seconded by Ms. Germino, with all in favor, Resolution 2025-06, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law for July 17, 2025 at 11:30 a.m., at the Greater Hernando County Chamber of Commerce, 15588 Aviation Loop Drive, Brooksville, Florida 34604; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

**SIXTH ORDER OF BUSINESS**

Consideration of Resolution 2025-07, 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

Ms. Suit presented Resolution 2025-07.

On MOTION by Ms. Schiffer and seconded by Ms. Germino, with all in favor, Resolution 2025-07, 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, was adopted.

**SEVENTH ORDER OF BUSINESS**

Consideration of Resolution 2025-08, Approving the Florida Statewide Mutual

Aid Agreement; Providing for Severability;  
and Providing for an Effective Date

On MOTION by Ms. Schiffer and seconded by Ms. Germino, with all in favor,  
Resolution 2025-08, Approving the Florida Statewide Mutual Aid Agreement;  
Providing for Severability; and Providing for an Effective Date, was adopted.

**EIGHTH ORDER OF BUSINESS**

Consideration of Henando County  
Interlocal Uniform Collection Agreement

Ms. Suit presented the Henando County Interlocal Uniform Collection Agreement.

On MOTION for by Ms. Schiffer and seconded by Ms. Germino, with all in favor,  
the Henando County Interlocal Uniform Collection Agreement, was approved.

**NINTH ORDER OF BUSINESS**

Consideration of Withlacoochee River  
Electric Cooperative, Inc., Street/Outdoor  
Lighting Agreement (New Lighting)

Ms. Suit presented the Withlacoochee River Electric Cooperative, Inc., Street/Outdoor  
Lighting Agreement for New Lighting.

On MOTION for by Ms. Schiffer and seconded by Ms. Germino, with all in favor,  
Withlacoochee River Electric Cooperative, Inc., Street/Outdoor Lighting  
Agreement for New Lighting, was approved.

**TENTH ORDER OF BUSINESS**

Consideration of Resolution 2025-05,  
Designating the Location of the Local  
District Records Office and Providing an  
Effective Date

This item was deferred.

**ELEVENTH ORDER OF BUSINESS**

Acceptance of Unaudited Financial  
Statements as of March 31, 2025

On MOTION by Ms. Schiffer and seconded by Ms. Germino, with all in favor, the Unaudited Financial Statements as of March 31, 2025, were accepted.

**TWELFTH ORDER OF BUSINESS**

Approval of February 20, 2025 Regular Meeting Minutes

On MOTION by Ms. Stone and seconded by Ms. Schiffer, with all in favor, the February 20, 2025 Regular Meeting Minutes, as presented, were approved.

**THIRTEENTH ORDER OF BUSINESS****Staff Reports****A. District Counsel: Kutak Rock LLP**

Mr. Bennett reminded the Board Members that Form 1 must be filed by July 1, 2025.

**B. District Engineer: Coastal Engineering Associates, Inc.**

There was no report.

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

- **0 Registered Voters in District as of April 15, 2025**
- **NEXT MEETING DATE: July 17, 2025 at 11:30 AM**
  - **QUORUM CHECK**

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

There were no Board Members' comments or requests.

**FIFTEENTH ORDER OF BUSINESS****Public Comments**

No members of the public spoke.

**SIXTEENTH ORDER OF BUSINESS****Adjournment**

On MOTION by Ms. Schiffer and seconded by Ms. Germino, with all in favor, the meeting adjourned at 11:43 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

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Chair/Vice Chair

# **BENTON HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **STAFF REPORTS**

BENTON HILLS COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>Greater Hernando County Chamber of Commerce 15588 Aviation Loop Drive, Brooksville, Florida 34604</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 17, 2024 <b>CANCELED</b>	Regular Meeting	11:30 AM
November 5, 2024	Landowners' Meeting	9:00 AM
November 21, 2024 <b>CANCELED</b>	Regular Meeting	11:30 AM
December 19, 2024 <b>CANCELED</b>	Regular Meeting	11:30 AM
January 16, 2025 <b>CANCELED</b>	Regular Meeting	11:30 AM
February 20, 2025	Regular Meeting	11:30 AM
March 20, 2025 <b>CANCELED</b>	Regular Meeting	11:30 AM
April 17, 2025 <b>CANCELED</b>	Regular Meeting	11:30 AM
May 15, 2025	Regular Meeting <i>Presentation of FY2026 Proposed Budget</i>	11:30 AM
July 17, 2025	Public Hearing & Regular Meeting <i>Adoption of FY2026 Budget</i>	11:30 AM
August 21, 2025	Regular Meeting	11:30 AM
September 18, 2025	Regular Meeting	11:30 AM