

# **CODDINGTON**

## **COMMUNITY DEVELOPMENT DISTRICT**

**August 27, 2025**

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

**CODDINGTON**

**COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA**

**LETTER**

**Coddington 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**

August 20, 2025

Board of Supervisors  
Coddington Community Development District

Dear Board Members:

The Board of Supervisors of the Coddington Community Development District will hold a Public Hearing and Regular Meeting on August 27, 2025 at 2:00 p.m., or as soon thereafter as the matter may be heard, at Star Farms Amenity Center, 18360 Star Farms Loop, Lakewood Ranch, Florida 34211. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Supervisor Pedro Rodriguez [Seat 5] *(the following to 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
4. Consideration of Resolution 2025-06, Electing and Removing Officers of the District and Providing for an Effective Date
5. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
  - A. Proof/Affidavit of Publication
  - B. Consideration of Resolution 2025-07, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025 and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date

**ATTENDEES:**

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

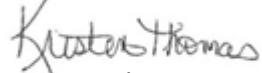
6. Consideration of Resolution 2025-08, Providing for Funding for the Fiscal Year 2025/2026 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
7. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Berger, Toombs, Elam, Gaines & Frank
  - A. Consideration of Resolution 2025-09, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2024
8. 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
9. Consent Agenda
  - A. Acceptance of Unaudited Financial Statements as of July 31, 2025
  - B. Approval of April 23, 2025 Regular Meeting Minutes
10. Staff Reports
  - A. District Counsel: *Kutak Rock LLP*
  - B. District Engineer: *Cavoli Engineering, Inc.*
  - C. District Manager: *Wrathell, Hunt and Associates, LLC*
    - 268 Registered Voters in District as of April 15, 2025
    - NEXT MEETING DATE: September 24, 2025 at 2:00 PM
      - QUORUM CHECK

|        |                  |                                    |                                |                             |
|--------|------------------|------------------------------------|--------------------------------|-----------------------------|
| SEAT 1 | CHRISTIAN COTTER | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 2 | MARY MOULTON     | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 3 | STEVEN HART      | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 4 | HAL LUTZ         | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 5 | PEDRO RODRIGUEZ  | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
11. Board Members' Comments/Requests
12. Public Comments

13. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (561) 517-5111.

Sincerely,



Kristen Thomas  
District Manager

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

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

**PARTICIPANT PASSCODE: 8664977**

# **CODDINGTON**

**COMMUNITY DEVELOPMENT DISTRICT**

# **3**

**CODDINGTON 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 CODDINGTON 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 Coddington 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

# **CODDINGTON**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **4**



**RESOLUTION 2025-06**

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

**WHEREAS**, the Coddington Community Development District (the “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 Officers of the District.

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

**SECTION 1.** The following is/are elected as Officer(s) of the District effective August 27, 2025:

\_\_\_\_\_ is elected Chair  
\_\_\_\_\_ is elected Vice Chair  
\_\_\_\_\_ is elected Assistant Secretary  
\_\_\_\_\_ is elected Assistant Secretary  
\_\_\_\_\_ is elected Assistant Secretary

**SECTION 2.** The following Officer(s) shall be removed as Officer(s) as of August 27, 2025:

\_\_\_\_\_

\_\_\_\_\_

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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

Craig Wrathell is Secretary

Daniel Rom is Assistant Secretary

Kristen Thomas is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

**PASSED AND ADOPTED** this 27th day of August, 2025.

ATTEST:

**CODDINGTON COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

# **CODDINGTON**

**COMMUNITY DEVELOPMENT DISTRICT**

# **5**

# **CODDINGTON**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **5A**

MANATEE COUNTY LEGAL NOTICES

--- PUBLIC SALES ---

FIRST INSERTION

NOTICE OF LANDSCAPE COMMITTEE MEETING OF THE WATERLEFE COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS

The Board of Supervisors of the Waterlefe Community Development District will hold a special Landscape Committee Meeting for the Waterlefe Community Development, at 1:00 PM on August 15, 2025, at the Waterlefe Golf Club at 1022 Fish-hook Cove, Bradenton, Florida 34212.

There may be occasions when one or more Supervisors or committee members will participate by telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this joint special meeting is asked to advise the District Office at least forty-eight (48) hours before the meeting by contacting the District Manager at (813) 533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service at 711, who can aid you in contacting the District Office.

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

Waterlefe Community Development District

Ruben Durand  
District Manager  
August 8, 2025

25-01378M

FIRST INSERTION

NOTICE OF FINAL AGENCY ACTION BY THE SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

Notice is given that the District's Final Agency Action is approval of a Petition for Formal Determination of Wetlands and Other Surface Waters to serve agriculture activities on 683.82 acres known as Lone Valley. The project is located in Hillsborough, Manatee County, Section(s) 5,6 Township 33 South, Range 19 East. The petitioner is Lennar Homes, LLC whose address is 4309 W Boy Scout Blvd, Ste. 600 Tampa, FL 33607. The Petition No. is 897981/42048654.000.

The file(s) pertaining to the project referred to above is available for inspection Monday through Friday except for legal holidays, 8:00 a.m. to 5:00 p.m., at the Southwest Florida Water Management District, 7601 U.S. Highway 301 N, Tampa, FL 33637.

NOTICE OF RIGHTS

Any person whose substantial interests are affected by the District's action regarding this matter may request an administrative hearing in accordance with Sections 120.569 and 120.57, Florida Statutes (F.S.), and Chapter 28-106, Florida Administrative Code (F.A.C.), of the Uniform Rules of Procedure. A request for hearing must (1) explain how the substantial interests of each person requesting the hearing will be affected by the District's action, or proposed action; (2) state all material facts disputed by each person requesting the hearing or state that there are no disputed facts; and (3) otherwise comply with Chapter 28- 106, F.A.C. A request for hearing must be filed with and received by the Agency Clerk of the District at the District's Tampa address, 7601 US Hwy. 301, Tampa, FL 33637-6759 within 21 days of publication of this notice. Failure to file a request for hearing within this time period shall constitute a waiver of any right such person may have to request a hearing under Sections 120.569 and 120.57, F.S.

Because the administrative hearing process is designed to formulate final agency action, the filing of a petition means that the District's final action may be different from the position taken by it in this notice of agency action. Persons whose substantial interests will be affected by any such final decision of the District in this matter have the right to petition to become a party to the proceeding, in accordance with the requirements set forth above.

Mediation pursuant to Section 120.573, F.S., to settle an administrative dispute regarding the District's action in this matter is not available prior to the filing of a request for hearing.

August 8, 2025

25-01373M

FIRST INSERTION

WILLOW HAMMOCK 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 Willow Hammock Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: August 27, 2025  
TIME: 6:00 p.m.  
LOCATION: Willow Hammock Community Association  
Amenity Center  
Pool Deck  
4002 Willow Branch Place  
Palmetto, Florida 34221-2784

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: 1-877-276-0889 ("District Manager's Office"), during normal business hours, or by visiting the District's website at [willowhammockcdd.net](http://willowhammockcdd.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  
August 8, 15, 2025

25-01390M

FIRST INSERTION

PUBLIC NOTICE OF SALE

NOTICE IS HEREBY GIVEN that the undersigned intends to sell the personal property described below to enforce a lien imposed on said property under The Florida Self Storage Facility Act Statutes (Section 83.801 - 83.809). The undersigned will sell by competitive bidding at [lockerfox.com](http://lockerfox.com) on Thursday the 14th day of August, 2025 at 10:00 AM. Said property is iStorage, 3760 Cortez Road West, Bradenton, FL, 34210 Thomas Doss Sr 01608 Misc items. Ryan Roark 00318 Misc Items. Andrea Decker 01084 Misc items. All purchased items are sold as is, where is, and must be removed within 48 hours of the sale. Purchases must be paid for at the time of purchase per facility policy. Sale subject to cancellation in the event of settlement between owner and obligated party.

August 8, 15, 2025

25-01369M

FIRST INSERTION

PUBLIC NOTICE

Notice is hereby given that the Southwest Florida Water Management District has received Environmental Resource permit application number 917111 from Gamble Creek, L.C., 3225 E. SR 64, Bradenton, FL 34212. Application received: May 12, 2025. Proposed activity: private school. Project name: Parrish Private School (ELC-5). Project size: 5.104+/- acres. Location: Section(s) 3, Township 34 South, Range 19 East, in Manatee County. Outstanding Florida Water: No. Aquatic preserve: No. The application is available for public inspection Monday through Friday at 7601 U.S. Highway 301 North, Tampa, Florida 33637 or through the "Application & Permit Search Tools" function on the District's website at [www.watermatters.org/permits/](http://www.watermatters.org/permits/). Interested persons may inspect a copy of the application and submit written comments concerning the application. Comments must include the permit application number and be received within 14 days from the date of this notice. If you wish to be notified of intended agency action or an opportunity to request an administrative hearing regarding the application, you must send a written request referencing the permit application number to the Southwest Florida Water Management District, Regulation Bureau, 7601 U.S. Highway 301 North, Tampa, Florida 33637 or submit your request through the District's website at [www.watermatters.org](http://www.watermatters.org). The District does not discriminate based on disability. Anyone requiring accommodation under the ADA should contact the Regulation Bureau at (813)985-7481 or 1(800)836-0797, TDD only 1(800)231-6103.

August 8, 2025

25-01393M

FIRST INSERTION

NOTICE OF PUBLIC HEARING PURSUANT TO SECTION 177.101, FLORIDA STATUTES

NOTICE IS HEREBY GIVEN pursuant to Section 177.101, Florida Statutes, and Section 312 of the Manatee County Land Development Code that an application for vacation of a plat either in whole or in part has been made by CNL Bradenton 44th BLK B LLC, a Florida limited liability company, to the Board of County Commissioners of Manatee County, Florida (Board). Said vacation application is assigned application number VAC2410-0002 and seeks to vacate a portion of a platted easement located at 10725 Technology Terrace, Bradenton, FL 34211 in the Lakewood Ranch Business Subdivision plat.

On the 16th of September 2025, at 9:00 a.m., or as soon thereafter in the Honorable Patricia M. Glass Chambers, on the first floor of the Manatee County Administrative Center, located at 1112 Manatee Avenue West, Bradenton, Florida 34205, the Board will consider, act upon, adopt or reject said application and the following corresponding resolution:

RESOLUTION R-25-132

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, VACATING A PORTION OF A PUBLIC UTILITY EASEMENT WITHIN A PLAT SUBDIVIDING LAND PURSUANT TO SECTION 177.101, FLORIDA STATUTES, AND THE LAND DEVELOPMENT CODE, MANATEE COUNTY, FLORIDA, SPECIFICALLY, WITHIN THE LAKEWOOD RANCH BUSINESS PARK, PHASE 1, AS RECORDED IN PLAT BOOK 50, PAGE 98.**

The subject property of this vacation application is located at 10725 Technology Terrace, Bradenton, FL 34211, and is 240 square feet (0.005 acres) more or less in size. The future land use map designation and zoning district of the property subject to the application is PD-MU and IL, respectively. The application, staff report, related materials and proposed Resolution related to this vacation application may be inspected by the public during normal business hours at the County Administration Building, requested via email at [planning.agenda@mymanatee.org](mailto:planning.agenda@mymanatee.org), or on the County's website at [www.mymanatee.org](http://www.mymanatee.org).

Persons may appear and be heard, written comments filed with the Director of the Property Management Department will be entered into the record and the hearing may be continued from time to time as necessary. For more information, call 941-748-4501 Extension 3672.

The Board does not discriminate upon the basis of any individual's disability status. This non-discrimination policy involves every aspect of the Board's functions including one's access to, participation in, employment with, or treatment in its programs or activities. Anyone requiring reasonable accommodation for this meeting as provided for in the Americans with Disabilities Act (ADA), or assistance with accessing any documents pertaining to this matter, should contact Carmine DeMilio at (941) 792- 8784 Ext. 8203 or [carmine.demilio@mymanatee.org](mailto:carmine.demilio@mymanatee.org).

According to Section 286.0105, Florida Statutes, any person desiring to appeal any decision made by the Board with respect to any matter to be considered at a public hearing or meeting will need a record of the proceedings, and for such purposes, may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is to be based.

August 8, 2025

25-01401M

FIRST INSERTION

NOTICE OF PUBLIC SALE

To satisfy the owner's storage lien, PS Retail Sales, LLC will sell at public lien sale on August 25, 2025, the personal property in the below-listed units, which may include but are not limited to: household and personal items, office and other equipment. The public sale of these items will begin at 09:30 AM and continue until all units are sold. The lien sale is to be held at the online auction website, [www.storagetreasures.com](http://www.storagetreasures.com), where indicated. For online lien sales, bids will be accepted until 2 hours after the time of the sale specified.

PUBLIC STORAGE # 22125, 2100 US Highway 301 N, Palmetto, FL 34221, (941) 212-4690

Time: 09:45 AM

Sale to be held at [www.storagetreasures.com](http://www.storagetreasures.com).

0067 - Buckingham, Whitney; 0091 - Dougan, Kasey; 0115 - Dougan, Kasey; 0118 - Driver, Tierra; 0126 - Scott, Brea; 0147 - Williams, Melody Frazier; 0187 - Hanna, George; 0193 - Bateman, Tracy; 0348 - Butterfield, Raymond; 1006 - reid, Travin; 1092 - Randall, Lakenyah; 1146 - SIMPSON-EDWARDS, DIEDREA; 2152 - EDWARDS, DONNA ELIZABETH; 3063 - Galloway, William; 4186 - Harris, Gwindolyn; 4191 - Davenport, Norma; 4219 - Whitehead, Zeria; 4236 - Rigsby, Brooke

PUBLIC STORAGE # 25803, 3009 53rd Ave E, Bradenton, FL 34203, (941) 217-7078

Time: 10:45 AM

Sale to be held at [www.storagetreasures.com](http://www.storagetreasures.com).

0475 - Watkins, Crystal; 0499 - Headley, Danielle; 0531 - wiggins, Marybeth; 0612 - Gonzalez, Luciana; 0627 - Aldeya, Evens; 0648 - Haeussler, Johann; 0706 - Gaskin, Cameron; 0804 - Saincilus, Anita; 0825 - Wilson, Logan; 0838 - Alexander, Terrika; 0849 - Yacin, Charlene; 2047 - Sawyers, Latetia

PUBLIC STORAGE # 25948, 6801 Cortez Road W, Bradenton, FL 34210, (941) 217-7531

Time: 11:00 AM

Sale to be held at [www.storagetreasures.com](http://www.storagetreasures.com).

A18CC - Baker-Lebel, Alesis; A26 - Kreitzer, Heather; B03CC - Aragon, Daniel; B11CC - Farrell, Jeanne; C04 - Welsh, Margaret; C06 - Lindsay, John; C09 - carpenito, patricia; D34CC - Trail, Tony; E14 - Lindsay, John; F09CC - Farrell, Jeanne; F12CC - oneal, Alatryce; G07CC - Sable, Michael; L17CC - Pittman, Christina

FIRST INSERTION

RYE CROSSING COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2025/2026 BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Rye Crossing Community Development District ("District") will hold a public hearing on **August 27, 2025 at 2:00 p.m., and at Star Farms Amenity Center, 18360 Star Farms Loop, Lakewood Ranch, Florida 34211** for the purpose of hearing comments and objections on the adoption of the proposed budget(s) ("Proposed Budget") of the District for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("Fiscal Year 2025/2026"). A regular board meeting of the District will also be held at that 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, c/o Wrathell, Hunt and 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://ryecrossingcdd.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 meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the 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  
August 8, 2025

25-01391M

FIRST INSERTION

CODDINGTON 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 Coddington Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: August 27, 2025  
TIME: 2:00 p.m.  
LOCATION: Star Farms Amenity Center  
18360 Star Farms Loop  
Lakewood Ranch, Florida 34211

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 that 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, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://www.coddingtoncdd.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 meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the 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  
August 8, 15, 2025

25-01389M

PUBLIC STORAGE # 27251, 920 Cortez Road W, Bradenton, FL 34207, (941) 217-7473

Time: 12:30 PM

Sale to be held at [www.storagetreasures.com](http://www.storagetreasures.com).

A019 - Groce, James; A032 - Arline, Acacia; A067 - Maxwell, Hermeana; A068 - capwell, Nikki; A075 - Helmes, Richard; C040 - crisp, Renee; C066 - green, Angel; C103 - Bowers, Christine; D016 - Dorante, Kareem; D039 - Hernandez, Jose; D068 - Arguez, Angeline; E001 - Wagner, Tamara; E022 - Carelli, Floyd; F027 - DuChe, Lori; F031 - Martinez, Rafael; F047 - Angell, Destinee; G036 - Mendez, Elida; H005 - Frisch, George; H032 - Cochenour, Michele; H055 - Lewis, Anthony; J040 - Jackson, Tarrance

PUBLIC STORAGE # 27137, 6500 Manatee Ave W, Bradenton, FL 34209, (941) 867-9430

Time: 11:30 AM

Sale to be held at [www.storagetreasures.com](http://www.storagetreasures.com).

1114 - prince, carenthia; 2345 - Power, Krystle; 2526 - martinez, Wuanda; 3003 - Rey, Francisco; 3029 - Sherrod, Kyle; 3164 - McGee Jr., Roland; 3201 - Butler, Kaleigh; 3307 - Freddes, Julee; 3341 - Hall, Reginald; 3359 - Ford, John; 3507 - hallett, Tammy

PUBLIC STORAGE # 77875, 6015 26th St W, Bradenton, FL 34207, (941) 290-5339

Time: 01:00 PM

Sale to be held at [www.storagetreasures.com](http://www.storagetreasures.com).

0183 - Scarberry, Niocca; 0210 - camarillo, Joanna; 0222 - Foster, Michael; 0299 - Nada, Charmaine; 1057 - Foy, Yves; 1112 - Stephens, Tom; 2009 - Wright, Norrece; 2021 - Olmeda, Jose; 2062 - Carden, Timothy; 2079 - Bell, Alfred; 2179 - Torres, Michael; 2187 - Crawford, Ashley; 3160 - Gonzalez, Aminda; 3167 - Wamsley, Donald

Public sale terms, rules, and regulations will be made available prior to the sale. All sales are subject to cancellation. We reserve the right to refuse any bid. Payment must be in cash or credit card-no checks. Buyers must secure the units with their own personal locks. To claim tax-exempt status, original RESALE certificates for each space purchased is required. By PS Retail Sales, LLC, 701 Western Avenue, Glendale, CA 91201. (818) 244-8080.

August 8, 15, 2025

25-01370M



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PUBLIC SALES / ESTATE ---

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| SECOND INSERTION   |  |  |
|--|--|--|
| <b>PUBLIC NOTICE OF SALE</b><br>NOTICE IS HEREBY GIVEN that the undersigned intends to sell the personal property described below to enforce a lien imposed on said property under The Florida Self Storage Facility Act Statutes (Section 83.801 - 83.809). The undersigned will sell by competitive bidding at lockerfox.com on Thursday the 14th day of August, 2025 at 10:00 AM. Said property is iStorage, 3760 Cortez Road West, Bradenton, FL, 34210 Thomas Doss Sr 01608 Misc items. Ryan Roark 00318 Misc Items. Andrea Decker 01084 Misc items. All purchased items are sold as is, where is, and must be removed within 48 hours of the sale. Purchases must be paid for at the time of purchase per facility policy. Sale subject to cancellation in the event of settlement between owner and obligated party.<br>August 8, 15, 202525-01369M |  |  |
| SECOND INSERTION   |  |  |
| CODDINGTON 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.**

|   |   |  |
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| The Board of Supervisors (“ <b>Board</b> ”) of the Coddington Community Development District (“ <b>District</b> ”) will hold a public hearing and regular meeting as follows: |   |  |
| <b>DATE:</b>  | August 27, 2025   |  |
| <b>TIME:</b>  | 2:00 p.m.   |  |
| <b>LOCATION:</b>  | Star Farms Amenity Center<br>18360 Star Farms Loop<br>Lakewood Ranch, Florida 34211 |  |

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 that 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, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“**District Manager’s Office**”), during normal business hours, or by visiting the District’s website at <https://www.coddingtoncdd.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 meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the 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.

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| District Manager<br>August 8, 15, 2025 | 25-01389M |
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| SECOND INSERTION  |  |  |
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| <b>NOTICE TO CREDITORS</b><br>IN THE CIRCUIT COURT FOR<br>MANATEE COUNTY, FLORIDA<br>PROBATE DIVISION<br><b>File No. 25-CP-1582</b><br><b>IN RE: ESTATE OF</b><br><b>MICHAEL CLIFFORD WILLIAMS,</b><br><b>Deceased.</b><br>The administration of the estate of MICHAEL CLIFFORD WILLIAMS, deceased, whose date of death was April 4, 2025, is pending in the Circuit Court for Manatee County, Florida, Probate Division, the address of which is PO Box 25400, Bradenton, FL 34206. The names and addresses of the curator and the curator’s attorney are set forth below.<br>All creditors of the decedent and other persons having claims or demands against decedent’s estate, on whom a copy of this notice is required to be served, must file their claims with this court ON OR BEFORE THE LATER OF 3 MONTHS AFTER THE TIME OF THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER THE DATE OF SERVICE OF A COPY OF THIS NOTICE ON THEM.<br>All other creditors of the decedent and other persons having claims or demands against decedent’s estate must file their claims with this court WITHIN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE.<br>A Personal Representative or cura- |  |  |
| tor has no duty to discover whether any property held at the time of the decedent’s death by the decedent or the decedent’s surviving spouse is property to which the Florida Uniform Disposition of Community Property Rights at Death Act as described in ss. 732.216-732.228, applies, or may apply, unless a written demand is made by a creditor as specified under s. 732.2211.<br>ALL CLAIMS NOT FILED WITHIN THE TIME PERIODS SET FORTH IN FLORIDA STATUTES SECTION 733.702 WILL BE FOREVER BARRED.<br>NOTWITHSTANDING THE TIME PERIOD SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT’S DATE OF DEATH IS BARRED.<br>The date of first publication of this notice is: August 8, 2025.<br><b>Robert D. Hines</b><br><b>Curator</b><br>1312 W. Fletcher Avenue, Suite B<br>Tampa, FL 33612<br>Robert D. Hines, Esq.<br>Attorney for Curator<br>Florida Bar No. 0413550<br>Hines Norman Hines, P.L.<br>1312 W. Fletcher Avenue, Suite B<br>Tampa, FL 33612<br>Telephone: 813-265-0100<br>Email: rhines@hnh-law.com<br>Secondary Email: jrivera@hnh-law.com<br>August 8, 15, 202525-01384M  |  |  |

| SECOND INSERTION   |  |  |
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| <b>NOTICE TO CREDITORS</b><br>IN THE CIRCUIT COURT FOR<br>MANATEE COUNTY, FLORIDA<br>PROBATE DIVISION<br><b>File No. 2025-CP-001099</b><br><b>Division Probate</b><br><b>IN RE: ESTATE OF</b><br><b>VIRGINIA A. SERRA</b><br><b>Deceased.</b><br>The administration of the estate of VIRGINIA A. SERRA, deceased, whose date of death was January 9, 2025, is pending in the Circuit Court for Manatee County, Florida, Probate Division, the address of which is 1115 Manatee Avenue W., Bradenton, Florida 34205. The names and addresses of the personal representative and the personal representative’s attorney are set forth below.<br>All creditors of the decedent and other persons having claims or demands against decedent’s estate on whom a copy of this notice is required to be served must file their claims with this court ON OR BEFORE THE LATER OF 3 MONTHS AFTER THE TIME OF THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER THE DATE OF SERVICE OF A COPY OF THIS NOTICE ON THEM.<br>All other creditors of the decedent and other persons having claims or demands against decedent’s estate must file their claims with this court WITHIN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE. |  |  |
| The personal representative has no duty to discover whether any property held at the time of the decedent’s death by the decedent or the decedent’s surviving spouse is property to which the Florida Uniform Disposition of Community Property Rights at Death Act as described in ss. 732.216-732.228, applies, or may apply, unless a written demand is made by a creditor as specified under s. 732.2211, Florida Statutes.<br>ALL CLAIMS NOT FILED WITHIN THE TIME PERIODS SET FORTH IN FLORIDA STATUTES SECTION 733.702 WILL BE FOREVER BARRED.<br>NOTWITHSTANDING THE TIME PERIODS SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT’S DATE OF DEATH IS BARRED.<br>The date of first publication of this notice is August 8, 2025.<br><b>Personal Representative:</b><br><b>DIANE ELIZABETH SHEARER</b><br>4215 Adams Drive<br>Shelby Township, Michigan 48316<br>Attorney for Personal Representative: DONNA I. SOBEL, ESQUIRE<br>E-mail Addresses: donna@sobelattorneys.com, scharles@sobelattorneys.com<br>Florida Bar No. 370096<br>DONNA IRVIN SOBEL, P.A.<br>4900 Manatee Avenue W., Suite 206<br>Bradenton, Florida 34209<br>Telephone: (941) 747-0001<br>August 8, 15, 202525-01394M                |  |  |

| THIRD INSERTION  |  |  |
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| <b>NOTICE OF SHERIFF’S SALE</b><br><br><b>NOTICE IS HEREBY GIVEN</b> That pursuant to two (2) Alias Writs of Execution issued by the Sarasota Circuit Court of Sarasota County, Florida, on the 7th day of May, 2025, in the cause wherein David S Allen III was plaintiff and David S Allen Jr Individually and as Trustee of the David S Allen III Grandchildren’s GST Trust and the David S Allen III Non-Exempt Grandchildren’s Trust was defendant, being case number 2022-CA-003145 NC in said Court, I, Charles R. Wells, as Sheriff of Manatee County, Florida, have this day levied upon <b>all the right, title and interest of the DEFENDANT</b> , David S Allen Jr Individually and as Trustee of the David S Allen III Grandchildren’s GST Trust and the David S Allen III Non-Exempt Grandchildren’s Trust, in and to the following described real property, to-wit:<br>Lot 59, LAKEWOOD RANCH COUNTRY CLUB VILLAGE, SUBPHASE FF a/k/a THE DOMINION, according to the map or plat thereof as recorded in Plat Book 43, Page 126, Public Records of Manatee County, Florida<br>7005 Dominion Lane, Lakewood |  |  |

| THIRD INSERTION   |  |  |
|---|--|--|
| <b>NOTICE OF ACTION</b><br><b>TERMINATION OF PARENTAL RIGHTS</b><br>IN THE CIRCUIT COURT<br>OF THE 12TH JUDICIAL<br>CIRCUIT IN AND FOR<br>MANATEE COUNTY<br><b>CASE NO. 2024-DP-093 Div.J</b><br><b>IN THE INTEREST OF:</b><br><b>J.C. M DOB: 11/24/2014,</b><br><b>MINOR CHILD</b><br>TO: Chris Morran, address unknown<br>YOU ARE HEREBY NOTIFIED that the State of Florida, Department of Children and Families, has filed a Petition to terminate your parental rights and permanently commit the following child for adoption: J.C.M born on 11/24/2014. You are hereby commanded to appear on September 9, 2025, at 10:00 AM before the Honorable Gilbert A. Smith, Jr., at the Manatee Court-house, Manatee County Judicial Center Courtroom 3A 1051 Manatee Ave. W Bradenton, FL 34205, for an ADVISORY HEARING.<br>FAILURE TO PERSONALLY APPEAR AT THIS ADVISORY HEARING CONSTITUTES CONSENT TO THE TERMINATION OF PARENTAL RIGHTS OF THIS CHILD (OR CHILDREN). IF YOU FAIL TO APPEAR ON THE DATE AND TIME SPECIFIED, YOU MAY LOSE ALL LEGAL RIGHTS AS A PARENT TO THE CHILD OR CHILDREN NAMED IN THIS NOTICE.<br>In and for Manatee County:<br>If you cannot afford an attorney, contact Gulfoast Legal Services at (941) 746-6151 or www.gulfoastlegal.org, or Legal Aid of Manasota at (941) 747-1628 or www.legalaidofmanasota.org. If you do not qualify for free legal assistance or do not know an attorney, you may email an attorney referral service (listed in the phone book) or contact the Florida Bar Lawyer Referral Service at (800) 342-8011.<br>If you are a person with a disability who needs any accommodations in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the Manatee County Jury Office, P.O. Box 25400, Bradenton, Florida 34206, (941) 741-4062, at least seven (7) days before your scheduled court appearance, or immediately upon receiving this notification if the time before the scheduled appearance is less than seven (7) days; if you are hearing or voice impaired, call 711.<br>WITNESS, my hand as Clerk of said Court and the Seal thereof, this 28 day of JULY, 2025.<br>Angelina M. Colonnese,<br>Clerk of Circuit Court<br>Manatee County, Florida<br>(SEAL) By: C. Hoatland<br>As Deputy Clerk<br>Aug. 1, 8, 15, 22, 202525-01348M |  |  |

| SECOND INSERTION   |  |  |
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| <b>NOTICE TO CREDITORS</b><br>IN THE CIRCUIT COURT OF THE<br>TWELFTH CIRCUIT IN AND FOR<br>MANATEE COUNTY, FLORIDA<br>PROBATE DIVISION<br><b>File No. 2025-CP-001658</b><br><b>IN RE: ESTATE OF</b><br><b>NANCY DIEM</b><br><b>Deceased.</b><br>If you have been served with a copy of this notice and you have any claim or demand against the decedents’ estate, even if that claim is unmaturred, contingent, or unliquidated, you must file your claim with the court ON OR BEFORE THE LATER OF A DATE THAT IS 3 MONTHS AFTER THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER YOU RECEIVE A COPY OF THIS NOTICE.<br>All other creditors of the decedent and other persons who have claims or demands against the decedent’s estate, including unmaturred, contingent, or unliquidated claims, must file their claims with the court, ON OR BEFORE THE DATE THAT IS 3 MONTHS AFTER THE FIRST PUBLICATION OF THIS NOTICE.<br>ALL CLAIMS NOT FILED WITHIN THE PERIOD SET FORTH IN SECTION 733.702, FLORIDA STATUTES, WILL BE FOREVER BARRED.<br>EVEN IF A CLAIM IS NOT BARRED BY THE LIMITATIONS DESCRIBED ABOVE, ALL CLAIMS THAT HAVE NOT BEEN FILED WILL BE BARRED TWO YEARS AFTER DECEDENT’S DEATH.<br>The case number and decedent’s name are: NANCY DIEM, File Number 2025-CP-001658.<br>The address of the court where this probate is pending is: Circuit Court for Manatee County, Florida, 1115 Manatee Avenue West, Bradenton, FL 34205.<br>A Personal Representative or curator has no duty to discover whether any property held at the time of the decedent’s death by the decedent or the decedent’s surviving spouse is property to which the Florida Uniform Disposition of Community Property Rights at Death Act as described in ss. 732.216-732.228, applies, or may apply, unless a written demand is made by a creditor as specified under s. 732.2211.<br>Date of death of the decedent is: 04/22/2025.<br>The date of first publication of this notice is: August 8, 2025.<br>The second week of publication is August 15, 2025.<br><b>Personal Representative(s):</b><br><b>Catherine Schoenahls.</b><br>Attorney for the representative(s):<br>By: /s/Matthew T. Morrison<br>Matthew T. Morrison, Esquire<br>Florida Bar No. 1005203<br>5121 S. Lakeland Dr, Suite 2<br>Lakeland, Florida 33813<br>August 8, 15, 202525-01385M |  |  |

| SECOND INSERTION   |  |  |
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| <b>NOTICE TO CREDITORS</b><br>IN THE CIRCUIT COURT FOR<br>MANATEE COUNTY,<br>FLORIDA<br>PROBATE DIVISION<br><b>File No. 2025CP001210AX</b><br><b>IN RE: ESTATE OF</b><br><b>ADELIA HURST</b><br><b>Deceased.</b><br>The administration of the estate of Adelia Hurst, deceased, whose date of death was August 15, 2024, is pending in the Circuit Court for MANATEE County, Florida, Probate Division, the address of which is 1115 Manatee Ave W, Bradenton, FL 34205. The names and addresses of the personal representative and the personal representative’s attorney are set forth below.<br>All creditors of the decedent and other persons having claims or demands against decedent’s estate on whom a copy of this notice is required to be served must file their claims with this court ON OR BEFORE THE LATER OF 3 MONTHS AFTER THE TIME OF THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER THE DATE OF SERVICE OF A COPY OF THIS NOTICE ON THEM.<br>The personal representative has no duty to discover whether any property held at the time of the decedent’s death by the decedent or the decedent’s surviving spouse is property to which the Florida Uniform Disposition of Community Property Rights at Death Act as described in ss. 732.216-732.228, Florida Statutes, applies, or may apply, unless a written demand is made by a creditor as specified under s. 732.2211, Florida Statutes. The written demand must be filed with the clerk.<br>All other creditors of the decedent and other persons having claims or demands against decedent’s estate must file their claims with this court WITHIN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE.<br>ALL CLAIMS NOT FILED WITHIN THE TIME PERIODS SET FORTH IN FLORIDA STATUTES SECTION 733.702 WILL BE FOREVER BARRED.<br>NOTWITHSTANDING THE TIME PERIODS SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT’S DATE OF DEATH IS BARRED.<br>The date of first publication of this notice is August 8, 2025.<br><b>Personal Representative:</b><br><b>Nadine Gilbert Gillis</b><br>1303 SW 75th Drive<br>Gainesville, Florida 32607<br>Attorney for Personal Representative: Long H. Duong<br>Attorney<br>Florida Bar Number: 11857<br>11 NW 33rd Court<br>Gainesville, FL 32607<br>Telephone: (352) 371-2670<br>Fax: (866) 440-9154<br>E-Mail: long@ldlegal.com<br>August 8, 15, 202525-01396M |  |  |

| THIRD INSERTION  |  |  |
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| Ranch, FL 34202<br>and on the 3rd day of September, 2025, at the Crime Prevention Unit located at 600 US Hwy 301 Blvd West Ste 174, Bradenton, Manatee County, Florida, 34205, at the hour of 10:00 a.m., or as soon thereafter as possible, I will offer the said property for sale at public outcry and will sell the same, <b>SUBJECT TO ALL TAXES LIENS AND ENCUMBRANCES</b> , if any, to the highest and best bidder for <b>CASH IN HAND</b> , the proceeds to be applied as far as may be to the payment of costs and the satisfaction of the above described execution. |  |  |

| THIRD INSERTION   |  |  |
|---|--|--|
| <b>NOTICE OF ACTION</b><br><b>TERMINATION OF PARENTAL RIGHTS</b><br>IN THE CIRCUIT COURT OF THE<br>12TH JUDICIAL CIRCUIT<br>IN AND FOR MANATEE COUNTY<br><b>CASE NO. 2022-DP-644Div.J</b><br><b>IN THE INTEREST OF:</b><br><b>J.A. DOB: 1/31/2024,</b><br><b>J.A.A. DOB: 4/16/2025,</b><br><b>MINOR CHILDREN</b><br>TO: Gernecia Perkins, address unknown<br>YOU ARE HEREBY NOTIFIED that the State of Florida, Department of Children and Families, has filed a Petition to terminate your parental rights and permanently commit the following children for adoption: J.A. born on 1/31/2024 and J.A.A born on 4/16/2025. You are hereby commanded to appear on September 9, 2025, at 1:30 PM before the Honorable Gilbert A. Smith, Jr. at the Manatee County Judicial Center Courtroom 3A 1051 Manatee Ave. W Bradenton, FL 34206, for an ADVISORY HEARING.<br>FAILURE TO PERSONALLY APPEAR AT THIS ADVISORY HEARING CONSTITUTES CONSENT TO THE TERMINATION OF PARENTAL RIGHTS OF THIS CHILD (OR CHILDREN). IF YOU FAIL TO APPEAR ON THE DATE AND TIME SPECIFIED, YOU MAY LOSE ALL LEGAL RIGHTS AS A PARENT TO THE CHILD OR CHILDREN NAMED IN THIS NOTICE.<br>In and for Manatee County:<br>If you cannot afford an attorney, contact Gulfoast Legal Services at (941) 746-6151 or www.gulfoastlegal.org, or Legal Aid of Manasota at (941) 747-1628 or www.legalaidofmanasota.org. If you do not qualify for free legal assistance or do not know an attorney, you may email an attorney referral service (listed in the phone book) or contact the Florida Bar Lawyer Referral Service at (800) 342-8011.<br>If you are a person with a disability who needs any accommodations in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the Manatee County Jury Office, P.O. Box 25400, Bradenton, Florida 34206, (941) 741-4062, at least seven (7) days before your scheduled court appearance, or immediately upon receiving this notification if the time before the scheduled appearance is less than seven (7) days; if you are hearing or voice impaired, call 711.<br>WITNESS, my hand as Clerk of said Court and the Seal thereof, this 9 day of JULY, 2025.<br>Angelina Colonnese, Clerk of Court<br>(SEAL) By C. Hoatland<br>As Deputy Clerk<br>August 1, 8, 15, 22, 202525-01307M |  |  |

| SECOND INSERTION   |  |  |
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| <b>NOTICE TO CREDITORS</b><br>IN THE CIRCUIT COURT FOR<br>MANATEE COUNTY,<br>FLORIDA<br>PROBATE DIVISION<br><b>File No. 2025CP1791</b><br><b>Division Probate</b><br><b>IN RE: ESTATE OF</b><br><b>Gordon G. Hawkins, Jr.</b><br><b>Deceased.</b><br>The administration of the estate of GORDON G. HAWKINS, JR., deceased, whose date of death was April 29, 2025, is pending in the Circuit Court for Manatee County, Florida, Probate Division, the address of which is 1115 Manatee Avenue West, P. O. Box 25400, Bradenton, FL 34206. The names and addresses of the personal representative and the personal representative’s attorney are set forth below.<br>All creditors of the decedent and other persons having claims or demands against decedent’s estate on whom a copy of this notice is required to be served must file their claims with this court ON OR BEFORE THE LATER OF 3 MONTHS AFTER THE TIME OF THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER THE DATE OF SERVICE OF A COPY OF THIS NOTICE ON THEM.<br>All other creditors of the decedent and other persons having claims or demands against decedent’s estate must file their claims with this court WITHIN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE. |  |  |
| and other persons having claims or demands against decedent’s estate must file their claims with this court WITHIN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE.<br>ALL CLAIMS NOT FILED WITHIN THE TIME PERIODS SET FORTH IN FLORIDA STATUTES SECTION 733.702 WILL BE FOREVER BARRED.<br>NOTWITHSTANDING THE TIME PERIODS SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT’S DATE OF DEATH IS BARRED.<br>The date of first publication of this notice is August 8, 2025.<br><b>Personal Representative:</b><br><b>CHERYL H. HAWKINS</b><br>337 Bow Lane<br>Bradenton, FL 34208<br>Attorney for Personal Representative: Dana Laganella Gerling, Esq.<br>Florida Bar No. 0503991<br>Affordable Attorney<br>Gerling Law Group Chartered<br>6148 State Road 70 East,<br>Bradenton, FL 34203<br>Telephone: (941) 756-6600<br>Email: dlaganella@gerlinglawgroup.com<br>August 8, 15, 202525-01399M   |  |  |

| SECOND INSERTION  |  |  |
|---|--|--|
| <b>NOTICE TO CREDITORS</b><br>IN THE CIRCUIT COURT OF THE<br>TWELFTH JUDICIAL CIRCUIT<br>IN AND FOR MANATEE COUNTY,<br>FLORIDA PROBATE DIVISION<br><b>CASE NO. 2025CP001544AX</b><br><b>IN RE: THE ESTATE OF</b><br><b>WILLIAM CONTES,</b><br><b>Deceased</b><br>The administration of the estate of WILLIAM CONTES, deceased, whose date of death was April 19, 2025, File Number 2025CP001544AX, is pending in the Circuit Court for Manatee County, Florida, Probate Division, the address of which is 1115 Manatee Avenue W., Bradenton, FL 34205. The names and addresses of the personal representative and the personal representative’s attorney are set forth below.<br>All creditors of the decedent and other persons having claims or demands against decedent’s estate, on whom a copy of this notice is served must file their claims with this Court WITHIN THE LATER OF THREE MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE OR THIRTY DAYS AFTER THE DATE OF SERVICE OF A COPY OF THIS NOTICE ON THEM.<br>All other creditors of the decedent and other persons having claims or demands against the estate of the decedent, must file their claims with this Court WITHIN THREE MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE.<br>ALL CLAIMS NOT SO FILED WITHIN THE TIME PERIODS SET FORTH IN SECTION 733.702 OF THE FLORIDA PROBATE CODE WILL BE FOREVER BARRED.<br>NOTWITHSTANDING THE TIME PERIOD SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT’S DATE OF DEATH IS BARRED.<br>The personal representative or curator has no duty to discover whether any property held at the time of the decedent’s death by the decedent or the decedent’s surviving spouse is property to which the Florida Uniform Disposition of Community Property Rights at Death Act as described in sections 732.216-732.228, Florida Statutes, applies, or may apply, unless a written demand is made by a creditor as specified under section 732.2211, Florida Statutes.<br>The date of the first publication of this Notice is August 8, 2025.<br>Signed on the 31 day of July, 2025.<br><b>Dawn Contes</b><br><b>Personal Representative</b><br>5223 Castello Lane<br>Bradenton, FL 34211<br>ROBERT C. THOMPSON, JR., Esquire<br>FBN #390089 SPN #02528094<br>rt@thompsonfernald.com<br>THOMPSON & FERNALD, P.A.<br>611 Druid Road East, Suite 705<br>Clearwater, Florida 33756<br>Tel: (727) 447-2290<br>Fax: (727) 443-1424<br>Attorney for Personal Representative<br>August 8, 15, 202525-01379M |  |  |

# **CODDINGTON**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **5B**

## RESOLUTION 2025-07

### [FY 2026 APPROPRIATION RESOLUTION]

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

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2025, submitted to the Board of Supervisors ("**Board**") of the Coddington Community Development District ("**District**") proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025/2026**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 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; and

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

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

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.



- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Coddington Community Development District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025/2026, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026 or within 60 days following the end of the Fiscal Year 2025/2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

**[CONTINUED ON NEXT PAGE]**

**PASSED AND ADOPTED** this 27th day of August, 2025.

**ATTEST:**

**CODDINGTON COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**Exhibit A:**      Fiscal Year 2025/2026 Budget(s)

**Exhibit A:** Fiscal Year 2025/2026 Budget(s)

**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2026**

**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
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**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

|  | Fiscal Year 2025             |                                 |                                    |                                |                               |
|--|------------------------------|---------------------------------|------------------------------------|--------------------------------|-------------------------------|
|  | Adopted<br>Budget<br>FY 2025 | Actual<br>through<br>02/28/2025 | Projected<br>through<br>09/30/2025 | Total<br>Actual &<br>Projected | Proposed<br>Budget<br>FY 2026 |
| <b>REVENUES</b>                          |                              |                                 |                                    |                                |                               |
| Assessment levy: on-roll - gross         | \$ 92,710                    | -                               |                                    |                                | \$ 93,633                     |
| Allowable discounts (4%)                 | (3,708)                      | -                               |                                    |                                | (3,745)                       |
| Assessment levy: on-roll - net           | 89,002                       | \$ 87,134                       | \$ 1,868                           | \$ 89,002                      | 89,888                        |
| Total revenues                           | 89,002                       | 87,134                          | 1,868                              | 89,002                         | 89,888                        |
| <b>EXPENDITURES</b>                      |                              |                                 |                                    |                                |                               |
| <b>Professional &amp; administrative</b> |                              |                                 |                                    |                                |                               |
| Supervisors                              | 861                          | -                               | 861                                | 861                            | 861                           |
| Management/accounting/recording          | 48,000                       | 20,000                          | 28,000                             | 48,000                         | 48,000                        |
| Legal                                    | 13,100                       | 465                             | 12,635                             | 13,100                         | 12,845                        |
| Engineering                              | 2,000                        | -                               | 2,000                              | 2,000                          | 2,000                         |
| Audit                                    | 5,250                        | -                               | 5,250                              | 5,250                          | 5,250                         |
| Arbitrage rebate calculation             | 500                          | -                               | 500                                | 500                            | 500                           |
| Dissemination agent                      | 1,000                        | 417                             | 583                                | 1,000                          | 1,000                         |
| EMMA software service                    | 1,000                        | 1,000                           | -                                  | 1,000                          | 1,000                         |
| Trustee                                  | 4,500                        | -                               | 4,500                              | 4,500                          | 4,500                         |
| Telephone                                | 200                          | 83                              | 117                                | 200                            | 200                           |
| Postage                                  | 500                          | 23                              | 477                                | 500                            | 500                           |
| Printing & binding                       | 500                          | 208                             | 292                                | 500                            | 500                           |
| Legal advertising                        | 1,500                        | 231                             | 1,269                              | 1,500                          | 1,500                         |
| Annual special district fee              | 175                          | 175                             | -                                  | 175                            | 175                           |
| Insurance                                | 5,720                        | 5,408                           | 312                                | 5,720                          | 6,584                         |
| Contingencies/bank charges               | 500                          | 382                             | 118                                | 500                            | 750                           |
| Website                                  |                              |                                 | -                                  | -                              |                               |
| Hosting & maintenance                    | 705                          | 705                             | -                                  | 705                            | 705                           |
| ADA compliance                           | 210                          | -                               | 210                                | 210                            | 210                           |
| Tax collector                            | 1,854                        | 2,610                           | (756)                              | 1,854                          | 2,610                         |
| Total expenditures                       | 88,075                       | 31,707                          | 56,368                             | 88,075                         | 89,690                        |
| Net increase/(decrease) of fund balance  | 927                          | 55,427                          | (54,500)                           | 927                            | 198                           |
| Fund balance - beginning (unaudited)     | 19,776                       | 21,508                          | 76,935                             | 21,508                         | 22,435                        |
| Fund balance - ending (projected)        | \$ 20,703                    | \$ 76,935                       | \$ 22,435                          | \$ 22,435                      | \$ 22,633                     |

**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

|   |                         |
|---|-------------------------|
| Supervisors   | \$ 861                  |
| Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed   |                         |
| 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   | 12,845                  |
| 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   | 5,250                   |
| 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.   |                         |
| EMMA software service   | 1,000                   |
| Trustee   | 4,500                   |
| Annual fee for the service provided by trustee, paying agent and registrar.   |                         |
| Telephone   | 200                     |
| Telephone and fax machine.  |                         |
| Postage   | 500                     |
| Mailing of agenda packages, overnight deliveries, correspondence, etc.  |                         |
| Printing & binding  | 500                     |
| Letterhead, envelopes, copies, agenda packages, etc.  |                         |
| 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   | 6,584                   |
| The District will obtain public officials and general liability insurance.  |                         |
| Contingencies/bank charges  | 750                     |
| Bank charges and other miscellaneous expenses incurred during the year.   |                         |
| Website   |                         |
| Hosting & maintenance   | 705                     |
| ADA compliance  | 210                     |
| Tax collector   | 2,610                   |
| Total expenditures  | <u><u>\$ 89,690</u></u> |

**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2022  
FISCAL YEAR 2026**

|   | Fiscal Year 2025             |                                 |                                    |                                | Proposed<br>Budget<br>FY 2026 |
|---|------------------------------|---------------------------------|------------------------------------|--------------------------------|-------------------------------|
|   | Adopted<br>Budget<br>FY 2025 | Actual<br>through<br>02/28/2025 | Projected<br>through<br>09/30/2025 | Total<br>Actual &<br>Projected |                               |
| <b>REVENUES</b>   |                              |                                 |                                    |                                |                               |
| Special assessment - on-roll                                      | \$ 461,563                   | \$ -                            |                                    | \$ -                           | \$ 461,563                    |
| Allowable discounts (4%)  | (18,463)                     | -                               |                                    | -                              | (18,463)                      |
| Assessment levy: net  | 443,100                      | 433,691                         | 9,409                              | 443,100                        | 443,100                       |
| Interest  | -                            | 6,077                           | (6,077)                            | -                              | -                             |
| Total revenues  | 443,100                      | 439,768                         | 3,332                              | 443,100                        | 443,100                       |
| <b>EXPENDITURES</b>   |                              |                                 |                                    |                                |                               |
| <b>Debt service</b>   |                              |                                 |                                    |                                |                               |
| Principal   | 95,000                       | -                               | 95,000                             | 95,000                         | 100,000                       |
| Interest  | 337,825                      | 168,913                         | 168,912                            | 337,825                        | 333,835                       |
| Total debt service  | 432,825                      | 168,913                         | 263,912                            | 432,825                        | 433,835                       |
| <b>Other fees &amp; charges</b>                                   |                              |                                 |                                    |                                |                               |
| Tax collector   | 9,231                        | 12,990                          | (3,759)                            | 9,231                          | 9,231                         |
| Total other fees & charges  | 9,231                        | 12,990                          | (3,759)                            | 9,231                          | 9,231                         |
| Total expenditures  | 442,056                      | 181,903                         | 260,153                            | 442,056                        | 443,066                       |
| Excess/(deficiency) of revenues<br>over/(under) expenditures      | 1,044                        | 257,865                         | (256,821)                          | 1,044                          | 34                            |
| <b>OTHER FINANCING SOURCES/(USES)</b>                             |                              |                                 |                                    |                                |                               |
| Transfer out  | -                            | (108,467)                       | 108,467                            | -                              | -                             |
| Total other financing sources/(uses)                              | -                            | (108,467)                       | 108,467                            | -                              | -                             |
| Fund balance:   |                              |                                 |                                    |                                |                               |
| Beginning fund balance (unaudited)                                | 403,459                      | 424,665                         | 574,063                            | 424,665                        | 425,709                       |
| Ending fund balance (projected)                                   | \$ 404,503                   | \$ 574,063                      | \$ 425,709                         | \$ 425,709                     | 425,743                       |
| Use of fund balance:  |                              |                                 |                                    |                                |                               |
| Debt service reserve account balance (required)                   |                              |                                 |                                    |                                | (216,934)                     |
| Principal and Interest expense - November 1, 2026                 |                              |                                 |                                    |                                | (164,818)                     |
| Projected fund balance surplus/(deficit) as of September 30, 2026 |                              |                                 |                                    |                                | \$ 43,991                     |



**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 AMORTIZATION SCHEDULE**

|          | <b>Principal</b> | <b>Coupon Rate</b> | <b>Interest</b> | <b>Debt Service</b> | <b>Bond<br/>Balance</b> |
|----------|------------------|--------------------|-----------------|---------------------|-------------------------|
| 11/01/25 |                  |                    | 166,917.50      | 166,917.50          | 5,940,000.00            |
| 05/01/26 | 100,000.00       | 4.200%             | 166,917.50      | 266,917.50          | 5,840,000.00            |
| 11/01/26 |                  |                    | 164,817.50      | 164,817.50          | 5,840,000.00            |
| 05/01/27 | 105,000.00       | 4.200%             | 164,817.50      | 269,817.50          | 5,735,000.00            |
| 11/01/27 |                  |                    | 162,612.50      | 162,612.50          | 5,735,000.00            |
| 05/01/28 | 110,000.00       | 5.000%             | 162,612.50      | 272,612.50          | 5,625,000.00            |
| 11/01/28 |                  |                    | 159,862.50      | 159,862.50          | 5,625,000.00            |
| 05/01/29 | 115,000.00       | 5.000%             | 159,862.50      | 274,862.50          | 5,510,000.00            |
| 11/01/29 |                  |                    | 156,987.50      | 156,987.50          | 5,510,000.00            |
| 05/01/30 | 120,000.00       | 5.000%             | 156,987.50      | 276,987.50          | 5,390,000.00            |
| 11/01/30 |                  |                    | 153,987.50      | 153,987.50          | 5,390,000.00            |
| 05/01/31 | 125,000.00       | 5.000%             | 153,987.50      | 278,987.50          | 5,265,000.00            |
| 11/01/31 |                  |                    | 150,862.50      | 150,862.50          | 5,265,000.00            |
| 05/01/32 | 135,000.00       | 5.000%             | 150,862.50      | 285,862.50          | 5,130,000.00            |
| 11/01/32 |                  |                    | 147,487.50      | 147,487.50          | 5,130,000.00            |
| 05/01/33 | 140,000.00       | 5.750%             | 147,487.50      | 287,487.50          | 4,990,000.00            |
| 11/01/33 |                  |                    | 143,462.50      | 143,462.50          | 4,990,000.00            |
| 05/01/34 | 150,000.00       | 5.750%             | 143,462.50      | 293,462.50          | 4,840,000.00            |
| 11/01/34 |                  |                    | 139,150.00      | 139,150.00          | 4,840,000.00            |
| 05/01/35 | 160,000.00       | 5.750%             | 139,150.00      | 299,150.00          | 4,680,000.00            |
| 11/01/35 |                  |                    | 134,550.00      | 134,550.00          | 4,680,000.00            |
| 05/01/36 | 165,000.00       | 5.750%             | 134,550.00      | 299,550.00          | 4,515,000.00            |
| 11/01/36 |                  |                    | 129,806.25      | 129,806.25          | 4,515,000.00            |
| 05/01/37 | 175,000.00       | 5.750%             | 129,806.25      | 304,806.25          | 4,340,000.00            |
| 11/01/37 |                  |                    | 124,775.00      | 124,775.00          | 4,340,000.00            |
| 05/01/38 | 185,000.00       | 5.750%             | 124,775.00      | 309,775.00          | 4,155,000.00            |
| 11/01/38 |                  |                    | 119,456.25      | 119,456.25          | 4,155,000.00            |
| 05/01/39 | 200,000.00       | 5.750%             | 119,456.25      | 319,456.25          | 3,955,000.00            |
| 11/01/39 |                  |                    | 113,706.25      | 113,706.25          | 3,955,000.00            |
| 05/01/40 | 210,000.00       | 5.750%             | 113,706.25      | 323,706.25          | 3,745,000.00            |
| 11/01/40 |                  |                    | 107,668.75      | 107,668.75          | 3,745,000.00            |
| 05/01/41 | 225,000.00       | 5.750%             | 107,668.75      | 332,668.75          | 3,520,000.00            |
| 11/01/41 |                  |                    | 101,200.00      | 101,200.00          | 3,520,000.00            |
| 05/01/42 | 235,000.00       | 5.750%             | 101,200.00      | 336,200.00          | 3,285,000.00            |
| 11/01/42 |                  |                    | 94,443.75       | 94,443.75           | 3,285,000.00            |
| 05/01/43 | 250,000.00       | 5.750%             | 94,443.75       | 344,443.75          | 3,035,000.00            |
| 11/01/43 |                  |                    | 87,256.25       | 87,256.25           | 3,035,000.00            |
| 05/01/44 | 265,000.00       | 5.750%             | 87,256.25       | 352,256.25          | 2,770,000.00            |
| 11/01/44 |                  |                    | 79,637.50       | 79,637.50           | 2,770,000.00            |
| 05/01/45 | 280,000.00       | 5.750%             | 79,637.50       | 359,637.50          | 2,490,000.00            |
| 11/01/45 |                  |                    | 71,587.50       | 71,587.50           | 2,490,000.00            |
| 05/01/46 | 295,000.00       | 5.750%             | 71,587.50       | 366,587.50          | 2,195,000.00            |
| 11/01/46 |                  |                    | 63,106.25       | 63,106.25           | 2,195,000.00            |

**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 AMORTIZATION SCHEDULE**

|              | <b>Principal</b>    | <b>Coupon Rate</b> | <b>Interest</b>     | <b>Debt Service</b>  | <b>Bond<br/>Balance</b> |
|--------------|---------------------|--------------------|---------------------|----------------------|-------------------------|
| 05/01/47     | 315,000.00          | 5.750%             | 63,106.25           | 378,106.25           | 1,880,000.00            |
| 11/01/47     |                     |                    | 54,050.00           | 54,050.00            | 1,880,000.00            |
| 05/01/48     | 335,000.00          | 5.750%             | 54,050.00           | 389,050.00           | 1,545,000.00            |
| 11/01/48     |                     |                    | 44,418.75           | 44,418.75            | 1,545,000.00            |
| 05/01/49     | 355,000.00          | 5.750%             | 44,418.75           | 399,418.75           | 1,190,000.00            |
| 11/01/49     |                     |                    | 34,212.50           | 34,212.50            | 1,190,000.00            |
| 05/01/50     | 375,000.00          | 5.750%             | 34,212.50           | 409,212.50           | 815,000.00              |
| 11/01/50     |                     |                    | 23,431.25           | 23,431.25            | 815,000.00              |
| 05/01/51     | 395,000.00          | 5.750%             | 23,431.25           | 418,431.25           | 420,000.00              |
| 11/01/51     |                     |                    | 12,075.00           | 12,075.00            | 420,000.00              |
| 05/01/52     | 420,000.00          | 5.750%             | 12,075.00           | 432,075.00           | -                       |
| <b>Total</b> | <b>5,940,000.00</b> |                    | <b>5,883,057.50</b> | <b>11,823,057.50</b> |                         |

**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

| On-roll Assessments   |              |  |   |  |  |
|-----------------------|--------------|--|---|--|--|
| <u>Product/Parcel</u> | <u>Units</u> | <u>FY 2026 O&amp;M<br/>Assessment<br/>per Unit</u> | <u>FY 2026 DS<br/>Assessment<br/>per Unit</u> | <u>FY 2026 Total<br/>Assessment<br/>per Unit</u> | <u>FY 2025<br/>Total<br/>Assessment<br/>per Unit</u> |
| Villa                 | 168          | \$ 266.76  | \$ 949.10                                     | \$ 1,215.86                                      | \$ 1,213.23  |
| SF 50'                | 90           | 266.76   | 1,498.58                                      | 1,765.34   | 1,762.71   |
| SF 60'                | 93           | 266.76   | 1,798.30                                      | 2,065.06   | 2,062.43   |
| <b>Total</b>          | <b>351</b>   |  |   |  |  |

# **CODDINGTON**

**COMMUNITY DEVELOPMENT DISTRICT**

# **6**

## RESOLUTION 2025-08

### [FY 2026 ANNUAL ASSESSMENT RESOLUTION]

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CODDINGTON COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FISCAL YEAR 2025/2026 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 Coddington Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025/2026**"), attached hereto as **Exhibit A**; and

**WHEREAS**, 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 DISTRICTNAME COMMUNITY DEVELOPMENT DISTRICT:**

**1. FUNDING.** As indicated in **Exhibits A and B**, the District's Board hereby authorizes the following funding mechanisms for the Adopted Budget:

**a. OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- i. Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B**, and is hereby found to be fair and reasonable.
- ii. Assessment Imposition.** Pursuant to Chapters 190, 197 and/or 170, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and

levied by this Resolution shall be effective upon passage of this Resolution.

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

- b. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby directs District Staff to effect the collection of the previously levied debt service special assessments, as set forth in **Exhibits A and B**.

**2. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

- a. **Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. **Direct Bill Assessments.** [Reserved.]
- c. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

4. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

**[CONTINUED ON NEXT PAGE]**

**PASSED AND ADOPTED** this 27th day of August, 2025.

ATTEST:

**CODDINGTON COMMUNITY DEVELOPMENT  
DISTRICT**

---

Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll

# **CODDINGTON**

**COMMUNITY DEVELOPMENT DISTRICT**

# **7**



**Coddington  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2024**

**Coddington Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2024**

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## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Coddington Community Development District  
Manatee County, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Coddington Community Development District as of September 30, 2024, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

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

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



To the Board of Supervisors  
Coddington Community Development District

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

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

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

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

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

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



To the Board of Supervisors  
Coddington Community Development District

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis 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 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 Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 26, 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 and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Coddington Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines & Frank*

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

June 26, 2025

**Coddington Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

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

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

**Coddington Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

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

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

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

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2024.

- ◆ The District's liabilities exceeded assets by \$(282,105) (net position). Restricted net position was \$66,971, net investment in capital assets was \$(242,325), and unrestricted net position was \$(106,751).
- ◆ Governmental activities revenues totaled \$563,579, while governmental activities expenses totaled \$661,029.

**Coddington Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

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

**Net Position**

|                                  | <b>Governmental Activities</b> |                     |
|----------------------------------|--------------------------------|---------------------|
|                                  | <b>2024</b>                    | <b>2023</b>         |
| Current assets                   | \$ 31,264                      | \$ 24,737           |
| Restricted assets                | 426,426                        | 421,940             |
| Capital assets                   | 7,027,415                      | 7,269,740           |
| Total Assets                     | <u>7,485,105</u>               | <u>7,716,417</u>    |
| Current liabilities              | 242,336                        | 273,695             |
| Non-current liabilities          | 7,524,874                      | 7,627,377           |
| Total Liabilities                | <u>7,767,210</u>               | <u>7,901,072</u>    |
| Net Position                     |                                |                     |
| Net investment in capital assets | (242,325)                      | -                   |
| Restricted                       | 66,971                         | 41,346              |
| Unrestricted                     | <u>(106,751)</u>               | <u>(226,001)</u>    |
| Total Net Position               | <u>\$ (282,105)</u>            | <u>\$ (184,655)</u> |

The decrease in capital assets and net investment in capital assets are related to the current year depreciation.

The decrease in current liabilities is primarily related to the reduction in accounts payable and due to developer in the current year.

The decrease in non-current liabilities is related to the principal payment on long-term debt in the current year.



**Coddington Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

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

**Change In Net Position**

|                                  | <b>Governmental Activities</b> |                     |
|----------------------------------|--------------------------------|---------------------|
|                                  | <b>2024</b>                    | <b>2023</b>         |
| Program Revenues                 |                                |                     |
| Charges for services             | \$ 533,484                     | \$ 433,868          |
| Operating contributions          | 8,223                          | 71,206              |
| General Revenues                 |                                |                     |
| Investment income                | 21,872                         | 44,536              |
| Total Revenues                   | <u>563,579</u>                 | <u>549,610</u>      |
| Expenses                         |                                |                     |
| General government               | 86,177                         | 66,073              |
| Physical environment             | 242,325                        | -                   |
| Interest and other charges       | 332,527                        | 337,266             |
| Total Expenses                   | <u>661,029</u>                 | <u>403,339</u>      |
| Change in Net Position           | (97,450)                       | 146,271             |
| Net Position - Beginning of Year | <u>(184,655)</u>               | <u>(330,926)</u>    |
| Net Position - End of Year       | <u>\$ (282,105)</u>            | <u>\$ (184,655)</u> |

The increase in charges for services is related to the increase in assessments levied in the current year.

The decrease in operating contributions is related to the increase in assessments received in the current year.

The increase in general government is primarily related to the increase in tax collector collection fees in the current year.

The increase in physical environment is related to the first year of depreciation on capital assets.

**Coddington Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2024 and 2023.

| <b>Description</b>             | <b>Governmental Activities</b> |                     |
|--------------------------------|--------------------------------|---------------------|
|                                | <b>2024</b>                    | <b>2023</b>         |
| Infrastructure                 | \$ 7,269,740                   | \$ 7,269,740        |
| Less: accumulated depreciation | (242,325)                      | -                   |
| Total Capital Assets           | <u>\$ 7,027,415</u>            | <u>\$ 7,269,740</u> |

Current year activity consisted of depreciation of \$242,325.

**General Fund Budgetary Highlights**

Actual expenditures were less than the final budget because legal and trustee fee expenditures were less than anticipated.

There were no amendments to the September 30, 2024 budget.

**Debt Management**

- ◆ In June 2022, the District issued \$6,215,000 Capital Improvement Revenue Bonds, Series 2022. The Bonds were issued to finance the cost of acquisition, installation, and equipping of the Capital Improvement Plan. As of September 30, 2024, the balance outstanding was \$6,035,000.
- ◆ During the year, the District acquired certain infrastructure from the Developer. The balance will be repaid to the Developer upon issuance of future tax-exempt bonds. The balance outstanding at September 30, 2024 was \$1,377,930.

**Economic Factors and Next Year's Budget**

Coddington Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District fiscal year 2025.

**Coddington Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2024**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Request for Information**

The financial report is designed to provide a general overview of Coddington Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Coddington Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

**Coddington Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2024**

|                                       | <b>Governmental<br/>Activities</b> |
|---------------------------------------|------------------------------------|
| <b>Assets</b>                         |                                    |
| Current Assets                        |                                    |
| Cash                                  | \$ 27,446                          |
| Assessments receivable                | 3,818                              |
| Total Current Assets                  | <u>31,264</u>                      |
| Non-current Assets                    |                                    |
| Restricted Assets                     |                                    |
| Investments                           | 426,426                            |
| Capital assets, being depreciated     |                                    |
| Infrastructure                        | 7,269,740                          |
| Less: accumulated depreciation        | <u>(242,325)</u>                   |
| Total Non-current Assets              | <u>7,453,841</u>                   |
| Total Assets                          | <u>7,485,105</u>                   |
| <b>Liabilities</b>                    |                                    |
| Current Liabilities                   |                                    |
| Accounts payable and accrued expenses | 396                                |
| Due to developer                      | 6,180                              |
| Accrued interest                      | 140,760                            |
| Bonds payable                         | <u>95,000</u>                      |
| Total Current Liabilities             | <u>242,336</u>                     |
| Non-current Liabilities               |                                    |
| Developer advance                     | 1,377,930                          |
| Bonds payable, net                    | <u>6,146,944</u>                   |
| Total Non-current Liabilities         | <u>7,524,874</u>                   |
| Total Liabilities                     | <u>7,767,210</u>                   |
| <b>Net Position</b>                   |                                    |
| Net investment in capital assets      | (242,325)                          |
| Restricted for debt service           | 66,971                             |
| Unrestricted                          | <u>(106,751)</u>                   |
| Total Net Position                    | <u><u>\$ (282,105)</u></u>         |

See accompanying notes to financial statements.

**Coddington Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2024**

| <b>Functions/Programs</b>            | <b>Expenses</b>     | <b>Program Revenues</b>     |   | <b>Net (Expenses)</b>                       |
|--------------------------------------|---------------------|-----------------------------|---|---|
|                                      |                     | <b>Charges for Services</b> | <b>Operating Grants and Contributions</b> | <b>Revenues and Changes in Net Position</b> |
| <b>Governmental Activities</b>       |                     |                             |   | <b>Governmental Activities</b>              |
| General government                   | \$ (86,177)         | \$ 89,305                   | \$ 8,223                                  | \$ 11,351                                   |
| Physical environment                 | (242,325)           | -                           | -   | (242,325)                                   |
| Interest and other charges           | (332,527)           | 444,179                     | -   | 111,652                                     |
| <b>Total Governmental Activities</b> | <b>\$ (661,029)</b> | <b>\$ 533,484</b>           | <b>\$ 8,223</b>                           | <b>(119,322)</b>                            |
| <b>General Revenues</b>              |                     |                             |   |   |
| Investment income                    |                     |                             |   | 21,872                                      |
| Changes in Net Position              |                     |                             |   | (97,450)                                    |
| Net Position - October 1, 2023       |                     |                             |   | (184,655)                                   |
| Net Position - September 30, 2024    |                     |                             |   | <u>\$ (282,105)</u>                         |

See accompanying notes to financial statements.

**Coddington Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2024**

|   | General              | Debt<br>Service       | Capital<br>Projects | Total<br>Governmental<br>Funds |
|---|----------------------|-----------------------|---------------------|--------------------------------|
| <b>Assets</b>                           |                      |                       |                     |                                |
| Cash                                    | \$ 27,446            | \$ -                  | \$ -                | \$ 27,446                      |
| Assessments receivable                  | 639                  | 3,179                 | -                   | 3,818                          |
| Restricted assets                       |                      |                       |                     |                                |
| Investments                             | -                    | 421,486               | 4,940               | 426,426                        |
| Total Assets                            | <u>\$ 28,085</u>     | <u>\$ 424,665</u>     | <u>\$ 4,940</u>     | <u>\$ 457,690</u>              |
| <b>Liabilities and Fund Balances</b>    |                      |                       |                     |                                |
| <b>Liabilities</b>                      |                      |                       |                     |                                |
| Accounts payable and accrued expenses   | \$ 396               | \$ -                  | \$ -                | \$ 396                         |
| Due to developer                        | 6,180                | -                     | -                   | 6,180                          |
| Total Liabilities                       | <u>6,576</u>         | <u>-</u>              | <u>-</u>            | <u>6,576</u>                   |
| <b>Fund Balances</b>                    |                      |                       |                     |                                |
| Restricted for debt service             | -                    | 424,665               | -                   | 424,665                        |
| Restricted for capital projects         | -                    | -                     | 4,940               | 4,940                          |
| Unassigned                              | 21,509               | -                     | -                   | 21,509                         |
| Total Fund Balances                     | <u>21,509</u>        | <u>424,665</u>        | <u>4,940</u>        | <u>451,114</u>                 |
| <br>Total Liabilities and Fund Balances | <br><u>\$ 28,085</u> | <br><u>\$ 424,665</u> | <br><u>\$ 4,940</u> | <br><u>\$ 457,690</u>          |

See accompanying notes to financial statements.

**Coddington Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2024**

|  |                            |
|--|----------------------------|
| Total Governmental Fund Balances   | \$ 451,114                 |
| Amounts reported for governmental activities in the Statement of Net Position<br>are different because:  |                            |
| Capital assets, infrastructure, \$7,269,740, net of accumulated depreciation, \$(242,325),<br>used in governmental activities are not current financial resources and therefore,<br>are not reported at the fund level.                            | 7,027,415                  |
| Long-term liabilities, including bonds payable, \$(6,035,000), net of bond premium, net,<br>\$(206,944), and developer advance, \$(1,377,930), are not due and payable in the<br>current period and therefore, are not reported at the fund level. | (7,619,874)                |
| Accrued interest expense for long-term debt is not a current financial use and<br>therefore, is not reported at the fund level.  | <u>(140,760)</u>           |
| Net Position of Governmental Activities  | <u><u>\$ (282,105)</u></u> |

See accompanying notes to financial statements.

**Coddington Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2024**

|                                    | General          | Debt<br>Service   | Capital<br>Projects | Total<br>Governmental<br>Funds |
|------------------------------------|------------------|-------------------|---------------------|--------------------------------|
| Revenues                           |                  |                   |                     |                                |
| Special assessments                | \$ 89,305        | \$ 444,179        | \$ -                | \$ 533,484                     |
| Developer contributions            | 18,516           | -                 | -                   | 18,516                         |
| Investment income                  | -                | 21,634            | 238                 | 21,872                         |
| Total Revenues                     | <u>107,821</u>   | <u>465,813</u>    | <u>238</u>          | <u>573,872</u>                 |
| Expenditures                       |                  |                   |                     |                                |
| Current                            |                  |                   |                     |                                |
| General government                 | 76,019           | 10,158            | -                   | 86,177                         |
| Debt Service                       |                  |                   |                     |                                |
| Principal                          | -                | 90,000            | -                   | 90,000                         |
| Interest                           | -                | 341,605           | -                   | 341,605                        |
| Total Expenditures                 | <u>76,019</u>    | <u>441,763</u>    | <u>-</u>            | <u>517,782</u>                 |
| Net Change in Fund Balances        | 31,802           | 24,050            | 238                 | 56,090                         |
| Fund Balances - October 1, 2023    | <u>(10,293)</u>  | <u>400,615</u>    | <u>4,702</u>        | <u>395,024</u>                 |
| Fund Balances - September 30, 2024 | <u>\$ 21,509</u> | <u>\$ 424,665</u> | <u>\$ 4,940</u>     | <u>\$ 451,114</u>              |

See accompanying notes to financial statements.



**Coddington Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2024**

|   |                    |
|---|--------------------|
| Net Change in Fund Balances - Total Governmental Funds  | \$ 56,090          |
| Amounts reported for governmental activities in the Statement of Activities are different because:  |                    |
| Governmental funds report capital outlays. However, in the Statement of Activities the costs of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current year.        | (242,325)          |
| The payment of principal on long-term debt is recognized as an expenditure at the fund level, however, it reduces liabilities at the government-wide level.   | 90,000             |
| Bond premium is amortized over the life of the bonds at the government-wide level.  | 7,503              |
| At the fund level interest is recognized when due. At the government-wide level interest is accrued on outstanding debt. This is the change in accrued interest.  | 1,575              |
| Revenues, that are not available to meet current uses, are not reflected as revenues at the fund level, however, revenues are recognized when earned at the government-wide level. This is the current year change in unavailable revenues. | <u>(10,293)</u>    |
| Change in Net Position of Governmental Activities   | <u>\$ (97,450)</u> |

See accompanying notes to financial statements.

**Coddington Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Year Ended September 30, 2024**

|                                    | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>    | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|------------------------------------|----------------------------|-------------------------|------------------|---|
| Revenues                           |                            |                         |                  |   |
| Special assessments                | \$ 89,072                  | \$ 89,072               | \$ 89,305        | \$ 233  |
| Developer contributions            | -                          | -                       | 18,516           | 18,516  |
| Total Revenues                     | <u>89,072</u>              | <u>89,072</u>           | <u>107,821</u>   | <u>18,749</u>   |
| Expenditures                       |                            |                         |                  |   |
| Current                            |                            |                         |                  |   |
| General government                 | <u>88,146</u>              | <u>88,146</u>           | <u>76,019</u>    | <u>12,127</u>   |
| Net Change in Fund Balances        | 926                        | 926                     | 31,802           | 30,876  |
| Fund Balances - October 1, 2023    | <u>-</u>                   | <u>-</u>                | <u>(10,293)</u>  | <u>(10,293)</u>   |
| Fund Balances - September 30, 2024 | <u>\$ 926</u>              | <u>\$ 926</u>           | <u>\$ 21,509</u> | <u>\$ 20,583</u>  |

See accompanying notes to financial statements.

**Coddington Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Reporting Entity**

The District was established on December 14, 2021, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and by Ordinance 21-48 of Manatee County, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Coddington Community Development District. The District is governed by a five member Board of Supervisors. All the Supervisors are employed by the Developer. The District operates within the criteria established by Chapter 190, Florida Statutes.

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

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

**2. Measurement Focus and Basis of Accounting**

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

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

**Coddington Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

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

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

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

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

**b. Fund Financial Statements**

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

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

**Coddington Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

**Coddington Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

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

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

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

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

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

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

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

Debt Service Fund – The Debt Service Fund accounts for the debt service requirements to retire the outstanding bonds, which were used to finance the construction of certain improvements within the District.

Capital Projects Fund – The Capital Projects Funds account for construction of infrastructure improvements within the boundaries of the District.

**Coddington Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**b. Non-current Governmental Assets/Liabilities**

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

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

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

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

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

**Coddington Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**a. Cash and Investments (Continued)**

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

**b. Budgets**

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

**c. Capital Assets**

Capital assets, which include infrastructure, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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 its useful life are not capitalized.

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

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

|                |          |
|----------------|----------|
| Infrastructure | 30 years |
|----------------|----------|

**d. Unamortized Bond Premium**

Bond premiums associated with the issuance of revenue bonds are amortized according to the straight-line method. For financial reporting, unamortized bond premiums are netted with the applicable long-term debt.



**Coddington Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE B – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments. The District did not have investment balances.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2024, the District's bank balance was \$27,630 and the carrying value was \$27,446. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2024, the District had the following investments and maturities:

| <u>Investment</u>                         | <u>Maturity</u> | <u>Fair Value</u> |
|---|-----------------|-------------------|
| First American Government Obligation Fund | 31 days*        | <u>\$ 426,426</u> |

\*Weighted Average Maturity

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

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

Based on the criteria in the preceding paragraph, the investments in First American Government Obligation Fund are a Level 1 asset.

**Coddington Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE B – CASH AND INVESTMENTS (CONTINUED)**

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investment in First American Government Obligation Fund is rated AAAm by Standards and Poors.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

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

The types of deposits and investments and their level of risk exposure as of September 30, 2024 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**NOTE C – CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2024 was as follows:

|  | Balance<br>October 1,<br>2023 | Additions           | Deletions   | Balance<br>September 30,<br>2024 |
|--|-------------------------------|---------------------|-------------|----------------------------------|
| <b><u>Governmental Activities:</u></b> |                               |                     |             |                                  |
| Capital assets                         |                               |                     |             |                                  |
| Infrastructure                         | \$ 7,269,740                  | \$ -                | \$ -        | \$ 7,269,740                     |
| Less: accumulated depreciation         | -                             | (242,325)           | -           | (242,325)                        |
| Total Capital Assets                   | <u>\$ 7,269,740</u>           | <u>\$ (242,325)</u> | <u>\$ -</u> | <u>\$ 7,027,415</u>              |

**NOTE D – LONG-TERM DEBT**

The following is a summary of activity for long-term bonded debt of the District for the year ended September 30, 2024:

|  |                     |
|--|---------------------|
| Bonds payable at October 1, 2023         | \$ 6,125,000        |
| Principal payments                       | <u>(90,000)</u>     |
| Bonds payable at September 30, 2024      | 6,035,000           |
| Bond premium, net                        | 206,944             |
| Bonds Payable, Net at September 30, 2024 | <u>\$ 6,241,944</u> |

**Coddington Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE D – LONG-TERM DEBT (CONTINUED)**

Long-term debt is comprised of the following:

Capital Improvement Revenue Bonds

\$6,215,000 Capital Improvement Revenue Bonds, Series 2022 due in annual principal installments, beginning May 1, 2023. Interest is due semi-annually on May 1 and November 1, beginning November 1, 2022, at rates ranging from 4.20% to 5.75% with a maturity date of May 1, 2052. Current portion \$95,000.

\$ 6,035,000

The annual requirements to amortize the principal and interest of the bonded debt outstanding as of September 30, 2024 are as follows:

| Year Ending<br>September 30, | Principal           | Interest            | Total                |
|------------------------------|---------------------|---------------------|----------------------|
| 2025                         | \$ 95,000           | \$ 337,825          | \$ 432,825           |
| 2026                         | 100,000             | 333,835             | 433,835              |
| 2027                         | 105,000             | 329,635             | 434,635              |
| 2028                         | 110,000             | 325,225             | 435,225              |
| 2029                         | 115,000             | 319,725             | 434,725              |
| 2030-2034                    | 670,000             | 1,505,575           | 2,175,575            |
| 2035-2039                    | 885,000             | 1,295,476           | 2,180,476            |
| 2040-2044                    | 1,185,000           | 1,008,552           | 2,193,552            |
| 2045-2049                    | 1,580,000           | 625,601             | 2,205,601            |
| 2050-2052                    | 1,190,000           | 139,438             | 1,329,438            |
| Totals                       | <u>\$ 6,035,000</u> | <u>\$ 6,220,887</u> | <u>\$ 12,255,887</u> |

**Coddington Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE D – LONG-TERM DEBT (CONTINUED)**

Significant Bond Provisions

The Series 2022 Bonds are subject to optional redemption prior to maturity at the option of the District, in whole or in part, on any day on or after May 1, 2032 at the redemption price of the principal amount of the respective Bonds redeemed together with accrued interest to the date of redemption. The Series 2022 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the respective Bond Registrar if certain events occurred as outlined in the respective Trust Indenture.

The Trust Indentures established certain amounts be maintained in a reserve account. In addition, the Trust Indentures have certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, are as follows:

1. Series 2022 Reserve Fund – The 2022 Reserve Account was funded from the proceeds of the Series 2022 Bonds in an amount equal to 50% of the maximum annual debt service requirement for all outstanding Series 2022 Bonds until certain conditions for the reduction of the reserve account requirement as stated in the Trust Indenture are met, at which time the Series 2022 Reserve Account Requirement shall be an amount equal to twenty-five percent of the maximum annual debt service requirement for all outstanding Series 2022 Bonds. The Series 2022 Reserve Account Requirement will further be reduced to 10% of the maximum annual debt service requirement for all outstanding Series 2022 Bonds once certain conditions are met as stated in the Trust Indenture. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

|   | Reserve<br>Balance | Reserve<br>Requirement |
|---|--------------------|------------------------|
| Series 2022 Capital Improvement Revenue Bonds | \$ 216,934         | \$ 216,934             |

**Coddington Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2024**

**NOTE D – LONG-TERM DEBT (CONTINUED)**

Developer Advance

The Developer has agreed to fund a portion of the construction costs of the District's infrastructure pursuant to the Developer Advance Agreement established for the Phase 1 and 2 projects. The funds for this project are intended to be reimbursable from proceeds of the District's future issuance of tax-exempt bonds. If the District does not or cannot issue bonds within five years of March 2, 2022, the funds provided by the Developer for this project shall be deemed paid in lieu of taxes, fees, or assessments. The Developer advance balance as of September 30, 2024 was \$1,377,930.

**NOTE E – RELATED PARTY TRANSACTIONS**

All five members of the Board of Supervisors are affiliated with the Developer or a related entity. The District recognized \$8,223 in contributions from the Developer for the year ended September 30, 2024. Additionally, the District had \$6,180 due to the developer as of September 30, 2024.

**NOTE F – ECONOMIC DEPENDENCY**

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

**NOTE G – RISK MANAGEMENT**

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage.



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

To the Board of Supervisors  
Coddington Community Development District  
Manatee 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, as listed in the table of contents, of Coddington Community Development District, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 26, 2025.

### **Report on Internal Control Over Financial Reporting**

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

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

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



To the Board of Supervisors  
Coddington Community Development District

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Coddington Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

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

June 26, 2025



# Berger, Toombs, Elam, Gaines & Frank

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## MANAGEMENT LETTER

To the Board of Supervisors  
Coddington Community Development District  
Manatee County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Coddington Community Development District as of and for the year ended September 30, 2024, and have issued our report thereon dated June 26, 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 Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated June 26, 2025, should be considered in conjunction with this management letter.

### Prior Audit Findings

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





To the Board of Supervisors  
Coddington Community Development District

### **Financial Condition and Management**

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2024 for the Coddington Community Development District. It is management's responsibility to monitor the Coddington Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

### **Specific Information**

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

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

- 1) The total number of District elected officials receiving statutory compensation, reported as employees for the purposes of the audit: 0
- 2) The total number of independent contractors, defined as individuals or entities that receive 1099s, to whom nonemployee compensation was paid in the last month of the District's fiscal year: 2
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$62,706.73
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2023, together with the total expenditures for such project: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

To the Board of Supervisors  
Coddington Community Development District

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: \$264.34 for the General Fund and \$949.10 - \$1,798.30 for the Debt Service Fund.
- 2) The amount of special assessments collected by or on behalf of the District was \$533,484.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds as: The bonds outstanding are \$6,035,000 Series 2022 maturing May 2052 at various interest rates between 4.20% – 5.75%.

#### **Additional Matters**

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

#### **Purpose of this Letter**

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

*Berger Toombs Elam  
Gaines & Frank*

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

June 26, 2025



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

To the Board of Supervisors  
Coddington Community Development District  
Manatee County, Florida

We have examined Coddington Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2024. Management is responsible for Coddington Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Coddington Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Coddington Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Coddington Community Development District's compliance with the specified requirements.

In our opinion, Coddington Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2024.

*Berger Toombs Elam  
Gaines & Frank*

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

June 26, 2025

# **CODDINGTON**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **7A**

**RESOLUTION 2025-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
CODDINGTON COMMUNITY DEVELOPMENT DISTRICT HEREBY  
ACCEPTING THE AUDITED FINANCIAL STATEMENTS FOR THE FISCAL  
YEAR ENDED SEPTEMBER 30, 2024**

**WHEREAS**, the District's Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Statements for Fiscal Year 2024;

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

**1.** The Audited Financial Statements 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 Financial Statements 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 27th day of August, 2025.

**ATTEST:**

**CODDINGTON COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

# **CODDINGTON**

**COMMUNITY DEVELOPMENT DISTRICT**

# **8**

**CODDINGTON 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

**CODDINGTON**

**COMMUNITY DEVELOPMENT DISTRICT**

**9**

**CONSENT**

**AGENDA**

**CODDINGTON**

**COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED  
FINANCIAL  
STATEMENTS**

**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
JULY 31, 2025**

**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JULY 31, 2025**

|                                      | General<br>Fund  | Debt<br>Service<br>Fund | Capital<br>Projects<br>Fund | Total<br>Governmental<br>Funds |
|--------------------------------------|------------------|-------------------------|-----------------------------|--------------------------------|
| <b>ASSETS</b>                        |                  |                         |                             |                                |
| Cash                                 | \$ 57,238        | \$ -                    | \$ -                        | \$ 57,238                      |
| Investments                          |                  |                         |                             |                                |
| Revenue                              | -                | 219,906                 | -                           | 219,906                        |
| Reserve                              | -                | 108,467                 | -                           | 108,467                        |
| Prepayment                           | -                | 3,179                   | -                           | 3,179                          |
| Construction                         | -                | -                       | 614                         | 614                            |
| Due from general fund                | -                | 95                      | -                           | 95                             |
| Total assets                         | <u>\$ 57,238</u> | <u>\$ 331,647</u>       | <u>\$ 614</u>               | <u>\$ 389,499</u>              |
| <b>LIABILITIES AND FUND BALANCES</b> |                  |                         |                             |                                |
| Liabilities:                         |                  |                         |                             |                                |
| Due to Landowner                     | \$ 180           | \$ -                    | \$ -                        | \$ 180                         |
| Due to debt service fund             | 95               | -                       | -                           | 95                             |
| Landowner advance                    | 6,000            | -                       | -                           | 6,000                          |
| Total liabilities                    | <u>6,275</u>     | <u>-</u>                | <u>-</u>                    | <u>6,275</u>                   |
| Fund balances:                       |                  |                         |                             |                                |
| Restricted for:                      |                  |                         |                             |                                |
| Debt service                         | -                | 331,647                 | -                           | 331,647                        |
| Capital projects                     | -                | -                       | 614                         | 614                            |
| Unassigned                           | 50,963           | -                       | -                           | 50,963                         |
| Total fund balances                  | <u>50,963</u>    | <u>331,647</u>          | <u>614</u>                  | <u>383,224</u>                 |
| Total liabilities and fund balances  | <u>\$ 57,238</u> | <u>\$ 331,647</u>       | <u>\$ 614</u>               | <u>\$ 389,499</u>              |

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

|  | Current<br>Month | Year to<br>Date  | Budget           | % of<br>Budget |
|--|------------------|------------------|------------------|----------------|
| <b>REVENUES</b>  |                  |                  |                  |                |
| Assessment levy: on-roll - net                               | \$ 19            | \$ 89,391        | \$ 89,002        | 100%           |
| Total revenues   | <u>19</u>        | <u>89,391</u>    | <u>89,002</u>    | 100%           |
| <b>EXPENDITURES</b>  |                  |                  |                  |                |
| <b>Professional &amp; administrative</b>                     |                  |                  |                  |                |
| Supervisors  | -                | -                | 861              | 0%             |
| Management/accounting/recording                              | 4,000            | 40,000           | 48,000           | 83%            |
| Legal  | 126              | 2,632            | 13,100           | 20%            |
| Engineering  | -                | -                | 2,000            | 0%             |
| Audit  | 4,715            | 4,715            | 5,250            | 90%            |
| Arbitrage rebate calculation                                 | -                | -                | 500              | 0%             |
| Dissemination agent  | 83               | 833              | 1,000            | 83%            |
| Trustee  | -                | -                | 4,500            | 0%             |
| Telephone  | 16               | 167              | 200              | 84%            |
| Postage  | 10               | 107              | 500              | 21%            |
| Printing & binding   | 41               | 417              | 500              | 83%            |
| Legal advertising  | -                | 309              | 1,500            | 21%            |
| Annual special district fee                                  | -                | 175              | 175              | 100%           |
| Insurance  | -                | 5,408            | 5,720            | 95%            |
| Contingencies/bank charges                                   | 80               | 793              | 500              | 159%           |
| Website  |                  |                  |                  |                |
| Hosting & maintenance  | -                | 705              | 705              | 100%           |
| ADA compliance   | -                | -                | 210              |                |
| EMMA Software Service  | -                | 1,000            | 1,000            | 100%           |
| Total professional & administrative                          | <u>9,071</u>     | <u>57,261</u>    | <u>86,221</u>    | 66%            |
| <b>Other fees &amp; charges</b>                              |                  |                  |                  |                |
| Tax collector  | -                | 2,675            | 1,854            | 144%           |
| Total other fees & charges                                   | -                | 2,675            | 1,854            | 144%           |
| Total expenditures   | <u>9,071</u>     | <u>59,936</u>    | <u>88,075</u>    | 68%            |
| Excess/(deficiency) of revenues<br>over/(under) expenditures | (9,052)          | 29,455           | 927              |                |
| Fund balances - beginning                                    | 60,015           | 21,508           | 19,776           |                |
| Fund balances - ending                                       | <u>\$ 50,963</u> | <u>\$ 50,963</u> | <u>\$ 20,703</u> |                |

**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2022  
FOR THE PERIOD ENDED JULY 31, 2025**

|  | Current<br>Month  | Year To<br>Date   | Budget            | % of<br>Budget |
|--|-------------------|-------------------|-------------------|----------------|
| <b>REVENUES</b>  |                   |                   |                   |                |
| Assessment levy: on-roll - net                               | \$ 94             | \$ 444,922        | \$ 443,100        | 100%           |
| Assessment prepayments                                       | -                 | 57,857            | -                 | N/A            |
| Interest   | 1,041             | 13,809            | -                 | N/A            |
| Total revenues   | <u>1,135</u>      | <u>516,588</u>    | <u>443,100</u>    | 117%           |
| <b>EXPENDITURES</b>  |                   |                   |                   |                |
| <b>Debt service</b>  |                   |                   |                   |                |
| Principal  | -                 | 95,000            | 95,000            | 100%           |
| Prepayment   | -                 | 55,000            | -                 | N/A            |
| Interest   | -                 | 337,825           | 337,825           | 100%           |
| Total debt service   | <u>-</u>          | <u>487,825</u>    | <u>432,825</u>    | 113%           |
| <b>Other fees &amp; charges</b>                              |                   |                   |                   |                |
| Tax collector  | -                 | 13,314            | 9,231             | 144%           |
| Total other fees and charges                                 | <u>-</u>          | <u>13,314</u>     | <u>9,231</u>      | 144%           |
| Total expenditures   | <u>-</u>          | <u>501,139</u>    | <u>442,056</u>    | 113%           |
| Excess/(deficiency) of revenues<br>over/(under) expenditures | 1,135             | 15,449            | 1,044             |                |
| <b>OTHER FINANCING SOURCES/(USES)</b>                        |                   |                   |                   |                |
| Transfer out   | -                 | (108,467)         | -                 |                |
| Total other financing sources                                | <u>-</u>          | <u>(108,467)</u>  | <u>-</u>          |                |
| Net change in fund balances                                  | 1,135             | (93,018)          | 1,044             |                |
| Fund balances - beginning                                    | 330,512           | 424,665           | 403,459           |                |
| Fund balances - ending                                       | <u>\$ 331,647</u> | <u>\$ 331,647</u> | <u>\$ 404,503</u> |                |



**CODDINGTON  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2022  
FOR THE PERIOD ENDED JULY 31, 2025**

|  | Current<br>Month | Year To<br>Date |
|--|------------------|-----------------|
| <b>REVENUES</b>  |                  |                 |
| Interest   | \$ 2             | \$ 705          |
| Total revenues   | <u>2</u>         | <u>705</u>      |
| <b>EXPENDITURES</b>  |                  |                 |
| Construction costs - Developer                               | <u>-</u>         | <u>113,498</u>  |
| Total expenditures   | <u>-</u>         | <u>113,498</u>  |
| Excess/(deficiency) of revenues<br>over/(under) expenditures | 2                | (112,793)       |
| <b>OTHER FINANCING SOURCES/(USES)</b>                        |                  |                 |
| Transfer in  | <u>-</u>         | <u>108,467</u>  |
| Total other financing sources/(uses)                         | <u>-</u>         | <u>108,467</u>  |
| Net change in fund balances                                  | 2                | (4,326)         |
| Fund balances - beginning                                    | 612              | 4,940           |
| Fund balances - ending                                       | <u>\$ 614</u>    | <u>\$ 614</u>   |

# **CODDINGTON**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **MINUTES**

**DRAFT**

**MINUTES OF MEETING  
CODDINGTON COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Coddington Community Development District held a Regular Meeting on April 23, 2025 at 2:00 p.m., or as soon thereafter as the matter could be heard, at Star Farms Amenity Center, 18360 Star Farms Loop, Lakewood Ranch, Florida 34211.

**Present:**

|                  |                     |
|------------------|---------------------|
| Christian Cotter | Chair               |
| Steven Hart      | Vice Chair          |
| Mary Moulton     | Assistant Secretary |

**Also present:**

|                |                  |
|----------------|------------------|
| Kristen Thomas | District Manager |
| Jere Earlywine | District Counsel |
| Hal Lutz       | D.R. Horton      |

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Ms. Thomas called the meeting to order at 2:03 p.m. The Oath of Office was administered to Steven Hart before the meeting.

Supervisors Cotter, Hart and Moulton were present. Supervisors Rodriguez and Sifonte were not present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Elected Supervisors (Steven Hart - Seat 4, Pedro Rodriguez - Seat 5) (the following to be provided under separate cover)**

This item was addressed during the First Order of Business. Mr. Hart is familiar with the following:

**A. Required Ethics Training and Disclosure Filing**

- Sample Form 1 2023/Instructions

**B. Board Membership, Obligations and Responsibilities**

**C. Guide to the 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**

**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-01, Canvassing and Certifying the Results of the Landowners' Election of Supervisors held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date**

Ms. Thomas presented Resolution 2025-01. The results of the Landowners' Election were as follows:

|        |                   |           |             |
|--------|-------------------|-----------|-------------|
| Seat 3 | Steven Hart       | 169 votes | 4-year term |
| Seat 4 | Christine Sifonte | 169 votes | 4-year term |
| Seat 5 | Pedro Rodriguez   | 168 votes | 2-year term |

**On MOTION by Mr. Cotter and seconded by Ms. Moulton, with all in favor, Resolution 2025-01, Canvassing and Certifying the Results of the Landowners' Election of Supervisors held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date, was adopted.**

**FIFTH ORDER OF BUSINESS**

**Acceptance of Christine Sifonte's Notice of Intent to Decline Election/Appointment to Board**

**On MOTION by Mr. Cotter and seconded by Ms. Moulton, with all in favor, Christine Sifonte's Notice of Intent to Decline Election/Appointment to the Board, was accepted.**

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-02, Declaring a Vacancy in Seat 4 of the Board of Supervisors Pursuant to Section**

190.006(2)(b), Florida Statutes; and  
Providing an Effective Date

On MOTION by Mr. Cotter and seconded by Ms. Moulton, with all in favor, Resolution 2025-02, Declaring a Vacancy in Seat 4 of the Board of Supervisors Pursuant to Section 190.006(2)(b), Florida Statutes; and Providing an Effective Date, was adopted.

**SEVENTH ORDER OF BUSINESS**

**Consider Appointment of Hal Lutz to Fill  
Unexpired Term of Seat 4; Term Expires  
November 2028**

Mr. Cotter nominated Hal Lutz to fill Seat 4. No other nominations were made.

On MOTION by Mr. Cotter and seconded by Ms. Moulton, with all in favor, the appointment of Hal Lutz to fill Seat 4, was approved.

• **Administration of Oath of Office**

Ms. Thomas, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Hal Lutz. Mr. Lutz is familiar with the items behind the Third Order of Business.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-03,  
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. Thomas presented Resolution 2025-03. She reviewed the proposed Fiscal Year 2026 budget, highlighting any line-item increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes.

On MOTION by Mr. Cotter and seconded by Ms. Moulton, with all in favor, Resolution 2025-03, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 27, 2025 at 2:00 p.m., at the Star Farms Amenity Center, 18360 Star Farms Loop,

Lakewood Ranch, Florida 34211; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

**NINTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-04, 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. Thomas presented Resolution 2025-04. The following change was made to the Fiscal Year 2026 Meeting Schedule:

DATES: Insert November 26, 2025 and December 24, 2025

**On MOTION by Mr. Cotter and seconded by Ms. Moulton, with all in favor, Resolution 2025-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026, as amended, and Providing for an Effective Date, was adopted.**

**TENTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-05, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date**

Ms. Thomas presented Resolution 2025-05. Mr. Earlywine discussed the benefits of the Agreement. The CDD would more likely be the recipient of aid from other governmental entities than a provider of aid. This Agreement was previously approved and is being presented due to some updates to the Agreement.

**On MOTION by Mr. Cotter and seconded by Ms. Moulton, with all in favor, the Resolution 2025-05, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date, was adopted.**

**ELEVENTH ORDER OF BUSINESS**

**Consent Agenda**

**A. Acceptance of Unaudited Financial Statements as of March 31, 2025**

**B. Approval of Minutes**

**I. August 28, 2024 Public Hearing and Regular Meeting**

**II. November 5, 2024 Landowners' Meeting**

**On MOTION by Mr. Cotter and seconded by Ms. Moulton, with all in favor, the Unaudited Financial Statements as of March 31, 2025, were accepted and the August 28, 2024 Public Hearing and Regular Meeting Minutes and the November 5, 2024 Landowners' Meeting Minutes, both as presented, were approved.**

**TWELFTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel: Kutak Rock LLP**

Discussion ensued regarding the project completion timeline.

**B. District Engineer: Cavoli Engineering, Inc.**

There was no report.

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

• **NEXT MEETING DATE: May 28, 2025 at 2:00 PM**

○ **QUORUM CHECK**

The next meeting will be on May 28, 2025, unless canceled.

**THIRTEENTH ORDER OF BUSINESS**

**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

**FOURTEENTH ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**FIFTEENTH ORDER OF BUSINESS**

**Adjournment**

**On MOTION by Mr. Cotter and seconded by Ms. Moulton, with all in favor, the meeting adjourned at 2:12 p.m.**

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

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Chair/Vice Chair



**CODDINGTON**

**COMMUNITY DEVELOPMENT DISTRICT**

**STAFF**

**REPORTS**



**SCOTT FARRINGTON**  
**MANATEE COUNTY SUPERVISOR OF ELECTIONS**

600 301 Boulevard West, Suite 108, Bradenton, FL 34205-7946  
PO Box 1000, Bradenton, FL 34206-1000

Phone 941-741-3823 • Fax 941-741-3820  
Info@VoteManatee.gov • VoteManatee.gov

April 15, 2025

Coddington Community Development District  
Wrathell, Hunt and Associates, LLC  
Attn: Daphne Gillyard  
2300 Glades Rd., Suite 410W  
Boca Raton FL 33431

Dear Ms. Gillyard:

We are in receipt of your request for the number of registered voters in the Coddington Community Development District of April 15, 2025. According to our records, there were 268 persons registered in the Coddington Community Development District as of that date.

I hope this information is helpful to you. If I can be of any further assistance to you, please do not hesitate to contact my office at your earliest convenience.

Sincerely,

Scott Farrington  
Supervisor of Elections

SF/sas

| CODDINGTON COMMUNITY DEVELOPMENT DISTRICT   |  |          |
|---|--|----------|
| BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE   |  |          |
| LOCATION  |  |          |
| <i>Star Farms Amenity Center, 18360 Star Farms Loop, Lakewood Ranch, Florida 34211</i><br><i><sup>1</sup>Home2 Suites by Hilton – Lakewood Ranch, 6015 Exchange Way, Bradenton, Florida 34202</i> |  |          |
| DATE  | POTENTIAL DISCUSSION/FOCUS   | TIME     |
| October 23, 2024 <sup>1</sup> <b>CANCELED</b>   | Regular Meeting  | 2:00 PM  |
| November 5, 2024 <sup>1</sup>   | Landowners' Meeting  | 11:00 AM |
| December 18, 2024* <b>CANCELED</b>  | Regular Meeting  | 2:00 PM  |
| January 22, 2025 <b>CANCELED</b>  | Regular Meeting  | 2:00 PM  |
| February 26, 2025 <b>CANCELED</b>   | Regular Meeting  | 2:00 PM  |
| March 26, 2025 <b>CANCELED</b>  | Regular Meeting  | 2:00 PM  |
| April 23, 2025  | Regular Meeting<br><i>Presentation of FY26 Proposed Budget</i>     | 2:00 PM  |
| May 28, 2025 <b>CANCELED</b>  | Regular Meeting  | 2:00 PM  |
| June 25, 2025 <b>CANCELED</b>   | Regular Meeting  | 2:00 PM  |
| July 23, 2025 <b>CANCELED</b>   | Regular Meeting  | 2:00 PM  |
| August 27, 2025   | Public Hearing & Regular Meeting<br><i>Adoption of FY26 Budget</i> | 2:00 PM  |
| September 24, 2025  | Regular Meeting  | 2:00 PM  |

**Exception**

*\*December meeting is one (1) week earlier to accommodate Christmas Day holiday*