

# **LAKES OF SARASOTA**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**BOARD OF SUPERVISORS**

**October 9, 2024**

**REGULAR MEETING  
AGENDA**

# **LAKES OF SARASOTA**

**COMMUNITY DEVELOPMENT DISTRICT**

# **AGENDA**

# **LETTER**

**Lakes of Sarasota 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**

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

October 2, 2024

Board of Supervisors  
Lakes of Sarasota Community Development District

Dear Board Members:

The Board of Supervisors of the Lakes of Sarasota Community Development District will hold a Regular Meeting on October 9, 2024 at 11:00 a.m., at 5800 Lakewood Ranch Blvd., Sarasota, Florida 34240. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments: Agenda Items *(limited to 3 minutes per individual)*
3. Acceptance of Unaudited Financial Statements as of August 31, 2024
4. Approval of September 11, 2024 Regular Meeting Minutes
5. Staff Reports
  - A. District Counsel: *Vogler Ashton, PLLC*
  - B. District Engineer: *AM Engineering, Inc.*
  - C. District Manager: *Wrathell, Hunt and Associates, LLC*
    - UPCOMING MEETING DATES
      - November 13, 2024 at 10:45 AM [Landowner’s Meeting]
      - November 13, 2024 at 11:00 AM [Regular Meeting]
    - QUORUM CHECK

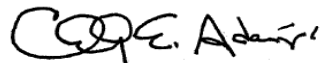
SEAT 1	JOHN LEINAWEAVER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	SANDY FOSTER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	DALE WEIDEMILLER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	PETE WILLIAMS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	JOHN BLAKLEY	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

6. Board Members’ Comments/Requests
7. Public Comments: Non-Agenda Items *(limited to 3 minutes per individual)*

8. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (239) 464-7114.

Sincerely,



Chesley (Chuck) E. Adams, Jr.  
District Manager

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

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

**PARTICIPANT PASSCODE: 229 774 8903**

# **LAKES OF SARASOTA**

**COMMUNITY DEVELOPMENT DISTRICT**

# **UNAUDITED FINANCIAL STATEMENTS**

**LAKES OF SARASOTA  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
AUGUST 31, 2024**

**LAKES OF SARASOTA  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
AUGUST 31, 2024**

	Major Funds								Total Governmental Funds	
	General	Special Revenue Fund	Debt Service Series 2021 A-1 & A-2	Debt Service Series 2021 B-1 & B-2	Debt Service Series 2024A & 2024B	Capital Projects Series 2021 A-1 & A-2	Capital Projects Series 2021 B-1 & B-2	Capital Projects Series 2024		
<b>ASSETS</b>										
Cash - Valley checking	\$ 167,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,526
Investments										
Revenue	-	-	142,073	142,651	-	-	-	-	-	284,724
Reserve A-1	-	-	130,250	-	252,630	-	-	-	-	382,880
Reserve A-2	-	-	66,263	-	-	-	-	-	-	66,263
Reserve B-1	-	-	-	262,397	305,025	-	-	-	-	567,422
Reserve B-2	-	-	-	269,775	-	-	-	-	-	269,775
Prepayment A-2	-	-	562,171	533,845	-	-	-	-	-	1,096,016
Capitalized interest A	-	-	-	-	483,521	-	-	-	-	483,521
Capitalized interest B	-	-	-	-	737,144	-	-	-	-	737,144
Cost of issuance	-	-	-	-	60,772	-	-	-	-	60,772
Construction	-	-	-	-	-	14	3	16,628,506	-	16,628,523
Construction-utility improvement	-	-	-	-	-	-	3,878	-	-	3,878
Due from Developer	11,496	-	-	-	-	-	145,560	421,634	-	578,690
Due from Grand Park Holding	1,387	-	12,817	516	-	-	-	-	-	14,720
Deposits	1,351	-	-	-	-	-	-	-	-	1,351
General	-	-	785	5	-	-	-	-	-	790
Capital projects 2021B-1 & B-2	2,236	-	-	-	-	-	-	-	-	2,236
Undeposited funds	-	-	-	63,630	-	-	-	-	-	63,630
Total assets	<u>\$ 183,996</u>	<u>\$ -</u>	<u>\$ 914,359</u>	<u>\$ 1,272,819</u>	<u>\$ 1,839,092</u>	<u>\$ 14</u>	<u>\$ 149,441</u>	<u>\$ 17,050,140</u>	<u>\$ -</u>	<u>\$ 21,409,861</u>
<b>LIABILITIES</b>										
<b>Liabilities:</b>										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,662	\$ 421,634	\$ -	\$ 567,296
Retainage payable	-	-	-	-	-	29,319	10,070	583,854	-	623,243
General	-	-	-	-	-	-	2,236	-	-	2,236
Debt service 2021A-1 & A-2	790	-	-	-	-	-	-	-	-	790
Total liabilities	<u>790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,319</u>	<u>157,968</u>	<u>1,005,488</u>	<u>-</u>	<u>1,193,565</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Deferred receipts	1,387	-	12,817	516	-	-	145,560	421,634	-	581,914
Total deferred inflows of resource:	<u>1,387</u>	<u>-</u>	<u>12,817</u>	<u>516</u>	<u>-</u>	<u>-</u>	<u>145,560</u>	<u>421,634</u>	<u>-</u>	<u>581,914</u>
<b>FUND BALANCES</b>										
Restricted										
Debt service	-	-	901,542	1,272,303	1,839,092	-	-	-	-	4,012,937
Capital projects	-	-	-	-	-	(29,305)	(154,087)	15,623,018	-	15,439,626
Unassigned	181,819	-	-	-	-	-	-	-	-	181,819
Total fund balances	<u>181,819</u>	<u>-</u>	<u>901,542</u>	<u>1,272,303</u>	<u>1,839,092</u>	<u>(29,305)</u>	<u>(154,087)</u>	<u>15,623,018</u>	<u>-</u>	<u>19,634,382</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 183,996</u>	<u>\$ -</u>	<u>\$ 914,359</u>	<u>\$ 1,272,819</u>	<u>\$ 1,839,092</u>	<u>\$ 14</u>	<u>\$ 149,441</u>	<u>\$ 17,050,140</u>	<u>\$ -</u>	<u>\$ 21,409,861</u>

**LAKES OF SARASOTA  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll	\$ -	\$ 110,747	\$ 377,521	29%
Assessment levy: off-roll	-	403,057	141,037	286%
Total revenues	<u>-</u>	<u>513,804</u>	<u>518,558</u>	99%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Supervisors	1,000	9,800	12,900	76%
Management/accounting/recording	4,000	44,000	48,000	92%
Legal	-	5,080	20,000	25%
Engineering	-	15,680	15,000	105%
Audit	-	9,000	9,000	100%
Arbitrage rebate calculation	-	-	500	0%
Assessment roll preparation	458	5,042	5,500	92%
Dissemination agent	167	1,833	2,000	92%
Trustee	-	8,062	12,000	67%
Telephone	16	183	200	92%
Postage	42	971	500	194%
Legal advertising	-	517	1,500	34%
Annual special district fee	-	175	175	100%
Insurance	-	5,786	6,000	96%
Office supplies	-	216	500	43%
Miscellaneous/bank charges	-	-	500	0%
Website hosting & maintenance	-	705	705	100%
Website ADA compliance	-	-	210	0%
Property appraiser & tax collector	(549)	1,105	7,865	14%
Total professional & administrative	<u>5,134</u>	<u>108,155</u>	<u>143,055</u>	76%
<b>Filed operations</b>				
Field ops management & accounting	833	9,167	10,000	92%
Electric	1,207	17,771	45,000	39%
Reclaimed water	66	19,801	45,000	44%
Well pump maintenance	-	-	15,000	0%
Wetland maintenance	-	106,625	125,000	85%
Wetland contract	-	-	7,500	0%
Fountain maintenance	-	-	50,000	0%
Pond contract	6,085	33,085	40,000	83%
Irrigation contract	6,323	59,852	15,000	399%
Irrigation pump maintenance	-	6,892	15,000	46%
Drainage maintenance	-	-	6,000	0%
Curb replacement	-	-	2,000	0%
Total field operations	<u>14,514</u>	<u>253,193</u>	<u>375,500</u>	67%
Total expenditures	<u>19,648</u>	<u>361,348</u>	<u>518,555</u>	70%
Excess/(deficiency) of revenues over/(under) expenditures	(19,648)	152,456	3	
Fund balances - beginning	<u>201,467</u>	<u>29,363</u>	<u>74,392</u>	
Fund balances - ending	<u>\$181,819</u>	<u>\$181,819</u>	<u>\$ 74,395</u>	



**LAKES OF SARASOTA  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUND  
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year to Date
<b>REVENUES</b>		
Interlocal agreement	\$ -	\$ 566,889
Total revenues	-	566,889
<b>EXPENDITURES</b>		
<b>Professional &amp; administrative</b>		
Capital outlay	-	566,889
Total expenditures	-	566,889
Excess/(deficiency) of revenues over/(under) expenditures	-	-
Fund balances - beginning	-	-
Fund balances - ending	\$ -	\$ -

**LAKES OF SARASOTA  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND - SERIES 2021 A-1 & A-2  
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll	\$ -	\$ 158,270	\$ 268,904	59%
Assessment levy: off-roll	-	151,422	168,078	90%
Assessment prepayments	189,424	2,239,898	-	N/A
Interest	3,463	50,426	-	N/A
Total revenues	<u>192,887</u>	<u>2,600,016</u>	<u>436,982</u>	595%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal - 2021A-1	-	90,000	90,000	100%
Principal prepayments - 2021A-1	-	1,195,000	-	N/A
Principal prepayments - 2021A-2	155,000	1,210,000	235,000	515%
Interest - 2021A-1	-	168,385	170,860	99%
Interest - 2021A-2	1,500	133,300	186,388	72%
Total debt service	<u>156,500</u>	<u>2,796,685</u>	<u>682,248</u>	410%
<b>Other fees and charges</b>				
Tax collector	<u>(785)</u>	<u>1,579</u>	<u>5,602</u>	28%
Total other fees and charges	<u>(785)</u>	<u>1,579</u>	<u>5,602</u>	28%
Total expenditures	<u>155,715</u>	<u>2,798,264</u>	<u>687,850</u>	407%
Excess/(deficiency) of revenues over/(under) expenditures	37,172	(198,248)	(250,868)	
Fund balances - beginning	<u>864,370</u>	<u>1,099,790</u>	<u>672,558</u>	
Fund balances - ending	<u>\$ 901,542</u>	<u>\$ 901,542</u>	<u>\$ 421,690</u>	

**LAKES OF SARASOTA  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND - SERIES 2021 B-1 & B-2  
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll	\$ -	\$ 1,064	\$ 272,860	0%
Assessment levy: off-roll	-	398,197	295,806	135%
Assessment prepayments	194,718	1,189,286	-	N/A
Interest	6,994	41,851	-	N/A
Total revenues	<u>201,712</u>	<u>1,630,398</u>	<u>568,666</u>	287%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal - 2021B-1	-	85,000	85,000	100%
Principal prepayments - 2021B-2	585,000	585,000	25,000	2340%
Interest - 2021B-1	-	174,729	177,279	99%
Interest - 2021B-2	6,032	275,807	270,806	102%
Total debt service	<u>591,032</u>	<u>1,120,536</u>	<u>558,085</u>	201%
<b>Other fees and charges</b>				
Tax collector	<u>(5)</u>	<u>11</u>	<u>5,685</u>	0%
Total other fees and charges	<u>(5)</u>	<u>11</u>	<u>5,685</u>	0%
Total expenditures	<u>591,027</u>	<u>1,120,547</u>	<u>563,770</u>	199%
Excess/(deficiency) of revenues over/(under) expenditures	(389,315)	509,851	4,896	
Fund balances - beginning	<u>1,661,618</u>	<u>762,452</u>	<u>783,256</u>	
Fund balances - ending	<u><u>\$1,272,303</u></u>	<u><u>\$1,272,303</u></u>	<u><u>\$788,152</u></u>	

**LAKES OF SARASOTA  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND - SERIES 2024A & 2024B  
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year to Date
<b>REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
 <b>EXPENDITURES</b>		
<b>Debt service</b>		
Cost of issuance	148,500	148,500
Underwriter's discount	380,200	380,200
Total expenditures	<u>528,700</u>	<u>528,700</u>
 Excess/(deficiency) of revenues over/(under) expenditures	 (528,700)	 (528,700)
 <b>OTHER FINANCING SOURCES/(USES)</b>		
Receipt of bond proceeds	2,381,494	2,381,494
Original issue discount	(13,702)	(13,702)
Total other financing sources	<u>2,367,792</u>	<u>2,367,792</u>
Net change in fund balances	1,839,092	1,839,092
Fund balances - beginning	-	-
Fund balances - ending	<u><u>\$1,839,092</u></u>	<u><u>\$1,839,092</u></u>

**LAKES OF SARASOTA  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND - SERIES 2021 A-1 & A-2  
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year to Date
<b>REVENUES</b>		
Interest	\$ -	\$ 1
Developer contributions	-	124,063
Total revenues	-	124,064
<b>EXPENDITURES</b>		
Capital outlay	-	121,093
Total expenditures	-	121,093
Excess/(deficiency) of revenues over/(under) expenditures	-	2,971
Fund balances - beginning	(29,305)	(32,276)
Fund balances - ending	\$ (29,305)	\$ (29,305)

**LAKES OF SARASOTA  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND - SERIES 2021 B-1 & B-2  
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year to Date
<b>REVENUES</b>		
Off-site sewer reimbursement	\$ -	\$ 6,276,647
Interest	913	12,959
Total revenues	913	6,289,606
<b>EXPENDITURES</b>		
Capital outlay	(105,188)	1,896,182
Total expenditures	(105,188)	1,896,182
Excess/(deficiency) of revenues over/(under) expenditures	106,101	4,393,424
<b>OTHER FINANCING SOURCES/(USES)</b>		
Developer reimbursement for PY Developer funding received	-	(4,481,961)
Total other financing sources	-	(4,481,961)
Net change in fund balances	106,101	(88,537)
Fund balances - beginning	(260,188)	(65,550)
Fund balances - ending	\$ (154,087)	\$ (154,087)

**LAKES OF SARASOTA  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND - SERIES 2024  
FOR THE PERIOD ENDED AUGUST 31, 2024**

	Current Month	Year to Date
<b>REVENUES</b>		
Developer contributions	\$ 638,256	\$ 6,780,043
Total revenues	638,256	6,780,043
 <b>EXPENDITURES</b>		
Capital outlay	443,824	6,911,175
Total expenditures	443,824	6,911,175
 Excess/(deficiency) of revenues over/(under) expenditures	194,432	(131,132)
 <b>OTHER FINANCING SOURCES/(USES)</b>		
Receipt of bond proceeds	16,628,506	16,628,506
Total other financing sources	16,628,506	16,628,506
Net change in fund balances	16,822,938	16,497,374
 Fund balances - beginning	(1,199,920)	(874,356)
Fund balances - ending	\$15,623,018	\$15,623,018

# **LAKES OF SARASOTA**

**COMMUNITY DEVELOPMENT DISTRICT**

# **MINUTES**



**MINUTES OF MEETING  
LAKES OF SARASOTA  
COMMUNITY DEVELOPMENT DISTRICT**

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The Board of Supervisors of the Lakes of Sarasota Community Development District held a Regular Meeting on September 11, 2024 at 11:00 a.m., at 5800 Lakewood Ranch Blvd., Sarasota, Florida 34240.

**Present were:**

Pete Williams (via telephone)	Chair
Sandy Foster	Vice Chair
John Leinaweaver	Assistant Secretary
John Blakley	Assistant Secretary
Dale Weidemiller (via telephone)	Assistant Secretary

**Also present:**

Chuck Adams	District Manager
Barry Mazzoni	Wrathell, Hunt and Associates, LLC
Mike Kennedy	Stantec Consulting Services, Inc.

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Adams called the meeting to order at 11:20 a.m. Supervisors Leinawaver, Foster and Blakley were present. Supervisors Williams and Weidemiller attended via telephone.

**SECOND ORDER OF BUSINESS**

**Public Comments: Agenda Items (limited to 3 minutes per individual)**

No members of the public spoke.

**THIRD ORDER OF BUSINESS**

**Acceptance of the Unaudited Financial Statements as of July 31, 2024**

**On MOTION by Mr. Williams and seconded by Ms. Foster, with all in favor, the Unaudited Financial Statements as of July 31, 2024, were accepted.**

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**FOURTH ORDER OF BUSINESS**

**Approval of August 14, 2024 Public Hearings and Regular Meeting Minutes**

**On MOTION by Ms. Foster and seconded by Mr. Leinaweaver, with all in favor, the August 14, 2024 Public Hearings and Regular Meeting Minutes, as presented, were approved.**

**FIFTH ORDER OF BUSINESS**

**Staff Reports**

- A. District Counsel: Vogler Ashton, PLLC**
- B. District Engineer: AM Engineering, Inc.**
- C. District Manager: Wrathell, Hunt and Associates, LLC**
  - NEXT MEETING DATE: October 9, 2024 at 11:00 AM**
  - QUORUM CHECK**

There were no District Counsel, District Engineer or District Manager reports.

**SIXTH ORDER OF BUSINESS**

**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

**SEVENTH ORDER OF BUSINESS**

**Public Comments: Non-Agenda Items (limited to 3 minutes per individual)**

Mr. Mike Kennedy discussed the Fruitville Road design and stated that it is getting closer. There are currently several roads underway. In the future, the Board will likely be asked to consider a modification of the existing Interlocal Agreement for the road work with the County or a new Interlocal Agreement to add the utilities with the road.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

**On MOTION by Mr. Weidemiller and seconded by Mr. Williams, with all in favor, the meeting adjourned at 11:23 a.m.**

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

76  
77  
78  
79  
80

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

\_\_\_\_\_  
Chair/Vice Chair

# **LAKES OF SARASOTA**

**COMMUNITY DEVELOPMENT DISTRICT**

# **STAFF REPORTS**

**LAKES OF SARASOTA COMMUNITY DEVELOPMENT DISTRICT**

**BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE**

**LOCATION**

*5800 Lakewood Ranch Blvd, Sarasota, Florida 34240*

<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 9, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>November 13, 2024</b>	<b>Landowners' Meeting</b>	<b>10:45 AM</b>
<b>November 13, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>December 11, 2024</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>January 8, 2025</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>February 12, 2025</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>March 12, 2025</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>April 9, 2025</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>May 14, 2025</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>June 11, 2025</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>July 9, 2025</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>August 13, 2025</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>
<b>September 10, 2025</b>	<b>Regular Meeting</b>	<b>11:00 AM</b>