Woodland Ranch Estates
Community Development District

Meeting Agenda

July 8, 2026

AGENDA

Woodland Ranch Estates
Community Development District

219 E. Livingston St., Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

July 1, 2026

Board of Supervisors Meeting
Woodland Ranch Estates Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the **Woodland Ranch Estates Community Development District** will be held on **Wednesday, July 8, 2026** at **2:00 PM** at **the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.**

Zoom Video Join Link: https://us06web.zoom.us/j/88463663379
Call-In Information: 1-305-224-1968 **Meeting ID:** 884 6366 3379

Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period (Public Comments will be limited to three (3) minutes each)
3. Approval of Minutes of the April 8, 2026 Board of Supervisors Meeting
4. Consideration of Resolution 2026-06 Modifying Resolution 2026-05, Approving Fiscal Year 2027 Proposed Budget, Setting Public Hearing and Ratifying Staff's Actions in Noticing Public Hearing to Adopt the Fiscal Year 2027 Budget
5. Public Hearing on the Adoption of the Fiscal Year 2027 Budget
   A. Consideration of Resolution 2026-07 Adopting the Fiscal Year 2027 Budget and Appropriating Funds
6. Consideration of Resolution 2026-08 Imposing Special Assessments and Certifying an Assessment Roll
7. Public Hearing on the Adoption of Amenity Policies
   A. Consideration of Resolution 2026-09 Adopting Amenity Policies and Rates and Ratifying Staff's Actions in Setting a Public Hearing to Adopt Amenity Policies
8. Consideration of Resolution 2026-10 Adopting the Meeting Schedule for Fiscal Year 2027
9. Consideration of Resolution 2026-11 Designating a Date, Time and Location for a Landowner's Election
10. Review and Acceptance of Fiscal Year 2025 Audit Report
11. Presentation of Arbitrage Report for Series 2025
12. Staff Reports
    A. Attorney
    B. Engineer

C. Field Manager's Report

D. District Manager's Report

i. Check Register

ii. Balance Sheet & Income Statement

iii. Presentation of Number of Registered Voters: 0

iv. Goals and Objectives

a) Adoption of Fiscal Year 2027 Goals & Objectives

b) Authorizing Chair to Execute Fiscal Year 2026 Goals & Objectives

v. Reminder of Form 1 Filing Requirement Deadline

13. Other Business

14. Supervisors Requests and Audience Comments

15. Adjournment

MINUTES

MINUTES OF MEETING
WOODLAND RANCH ESTATES
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Woodland Ranch Estates Community Development District was held on Wednesday, **April 8, 2026,** at 2:00 p.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum:

Halsey Carson	Chairman
Cody Hatmaker	Vice Chairman
Corey Hatmaker	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Katie O'Rourke	District Manager, GMS
Savannah Hancock	District Counsel, Kilinski Van Wyk
Bryan Hunter *by Zoom*	District Engineer
Allen Bailey	GMS
Matt Fisher	GMS
Tula Haff	

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Burns called the meeting to order at 2:00 p.m. and called the roll. Three Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Ms. Burns noted that no members of the public were present in person or via Zoom.

THIRD ORDER OF BUSINESS **Approval of the Minutes of the December 10, 2025 Board of Supervisors Meeting**

Ms. Burns presented the minutes from the December 10, 2025 Board of Supervisors meeting and asked for any comments, corrections, or questions. The Board had no changes.

> On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, the Minutes of the December 10, 2025 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2026-05 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing**

Ms. Burns stated that Resolution 2026-05 starts the Fiscal Year 2027 budget process and sets a public hearing for July 8, 2026 at 2:00 p.m. She noted the main budget change is the removal of the developer contribution, which had previously helped offset assessments. Administrative costs are mostly unchanged, while some field expenses increased slightly based on actual costs and contracts. The amenity budget is now planned for a full 12 months instead of a prorated period because it is expected to open before the new fiscal year.

As a result, assessments are increasing, with the proposed gross amount per unit at $1,633.90. She noted this is still below the prior mailed cap notice of $1,641.29, so no new mailed notice is required. Ms. Burns stated this is the maximum proposed assessment and it could still decrease at final budget adoption if updated amenity costs come in lower.

> On MOTION by Mr. Carson, seconded by Mr. Cody Hatmaker, with all in favor, Resolution 2026-05 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing for July 8, 2026 at 2:00 p.m., was approved.

FIFTH ORDER OF BUSINESS **Ratification of Data Sharing and Usage Agreement**

Mr. Burns stated the Board was considering ratification of the data sharing and usage agreement with the Polk County Property Appraiser. She explained that the agreement is mainly administrative, covering the office's responsibility not to disclose exempt parcel information that is shared for the purpose of collecting assessments. She also noted that the agreement had already been executed, and the Board only needed to formally ratify it.

Mr. Hatmaker asked how the assessments get on the tax roll. Ms. Burns said that after the budget is adopted in July, the Board will certify the assessment roll sometime before September, and the assessments will then be collected in November. She also confirmed that the assessments are necessary because the properties are platted and carry debt.

> On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, the Data Sharing and Usage Agreement, was ratified.

SIXTH ORDER OF BUSINESS **Ratification of Contract Agreement with Polk County Property Appraiser**

Mr. Bailey stated the Board was considering ratification of the contract agreement with the Polk County Property Appraiser. She explained that it is the standard agreement used to allow assessments to be collected on the tax bill. She also noted that the agreement had already been signed, and the Board only needed to approve a motion to ratify.

> On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, the Contract Agreement with Polk County Property Appraiser, was ratified.

SEVENTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Ms. Hancock had nothing to report.

B. Engineer

There being no comments, the next item followed.

C. Field Manager's Report

i. Consideration of CSS Proposal for Janitorial Maintenance

Mr. Bailey gave a field operations update and said the landscaping appears to have recovered well, the streetlights have been transferred to the district, and the landscaper is maintaining the areas currently under district management. They also said a pond issue had been resolved, the large pond is being maintained, and staff expects more algae growth in warmer weather but plans to stay on top of it.

Mr. Bailey reported that the amenity project is moving forward, with a tentative opening target in May. They said staff is preparing in advance by lining up vendors and quotes so services will be ready when the amenity opens.

Mr. Bailey introduced a janitorial proposal for about $750 per month, which would include twice-weekly trash service for five containers, with four at the amenity and one at the playground.

The discussion focused on preparing the amenity center for opening and lining up service vendors in advance. The Board explained that even though only about 14 lots are under contract, the district still needs to have services ready as if the amenity were fully operational once it opens, because residents in those homes will expect to use it immediately. Mr. Bailey also clarified that these service agreements would not begin billing right away; instead, the start dates would be triggered only when staff confirm the amenity is ready to open.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, the CSS Proposal for Janitorial Maintenance, was approved.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, the Pest Proposal for $815, was approved.

ii. Consideration of Pool Service Proposals

a) Resort Pools

b) Arinton

Ms. Burns reviewed two pool service proposals for the amenity. She said Resort Pools was the lower bid at $1,300, compared with $1,500 from the other vendor, for three-times-per-week service. She explained that while some communities may need four or five service days per week, three days should be enough for the current level of use. She also noted that Resort Pools is a trusted vendor already used in other Polk County Districts and has done good work.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, the Resort Pools Pool Service Proposal, was approved.

iii. Consideration of Amenity Opening Proposal from GMS

Mr. Bailey discussed the signage, and trash can proposal and questioned whether the trash cans were priced appropriately. He asked for a cost breakdown per trash can and suggested the items might possibly be obtained more cheaply.

A Board member explained that the trash cans were included because Gary said they would not already be provided at the amenity but did not have the exact per-item pricing available.

Ms. Burns suggested authorizing the Chair to finalize the signage and trash can proposal with staff after getting the detailed pricing outside the meeting, and noted the Chair had the authority to do that.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, the Amenity Opening Proposal from GMS, was approved.

iv. Consideration of Current Demands Proposals

a) Camera Installation

b) Access System

Mr. Bailey stated they had recently received camera installation bids for their warehouse facility and thought Alarm Technologies might be able to offer a better price for the amenity camera system as well.

Ms. Burns stated the Board should make sure the camera system can support overnight monitoring, because amenities often have issues with trespassing and people jumping the fence. She explained that this system could later provide motion-activated monitoring with an automated voice warning telling people the facility is closed and they need to leave.

Ms. Burns also noted that the added monitoring service would be relatively inexpensive at about $120 per month and said it is usually better to install cameras with that capability from the start rather than replace them later.

Mr. Bailey stated the vendor working on their warehouse's access and reader system may also have the capability to handle the amenity camera setup and might be able to do it at a lower cost than the current proposal.

Ms. Burns suggested approving only the access system for now and either delegating authority to handle the camera proposal later or bringing additional proposals back at the next meeting. She also cautioned that if the Board waited on the camera decision, the amenity might open without cameras in place.

Mr. Bailey stated they wanted to get another quote for the camera system. He said they would contact the vendor that day, send over the project specifications, and ask for a price proposal for comparison.

The Board agreed to seek another camera quote but also decided not to delay the project if the alternative bid came in higher. Mr. Bailey said that if the new price was higher than the current proposal, they should simply move forward with Current Demands. Ms. Burns then proposed approving the camera work on a not-to-exceed basis using the Current Demands quote, and the Board moved ahead with that approach.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Current Demands Proposals, was approved.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Directing Staff to Bring Back Camera Quote NTE the Current Demands Quote, was approved.

v. Consideration of Sitex Aquatics Temporary Fuel Surcharge

Mr. Bailey discussed a vendor's request to add a temporary 3% fuel surcharge because of higher fuel costs. He explained that the increase would need Board approval and would add only about $16 per month to the current $538 monthly cost.

Board members were concerned about approving an open-ended increase, so counsel recommended handling it through an addendum with a firm end date rather than making it indefinite. They also discussed the risk that the vendor could stop service if the increase was denied, but noted the contract would require 30 days' notice, giving time to find a replacement.

The Board agreed to approve the surcharge temporarily through July 1, while staff would also seek quotes from other vendors in case a better option became available.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, the Sitex Aquatics Temporary Fuel Surcharge through July 1, 2026, was approved.

D. District Manager's Report

i. Check Register

Ms. Burns noted the check register is in the package for review. This is from October 1, 2025 through January 31, 2026 totaling $44,447.08.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Check Register, was approved.

ii. Balance Sheet & Income Statement

Ms. Burns noted that the financial statements are included in the package for review.

EIGHTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS Supervisors' Requests and Audience Comments

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, the meeting was adjourned.

__________________________________ __________________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION 4

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT MODIFYING RESOLUTION 2026-05; APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027; RATIFYING THE ACTIONS OF THE DISTRICT MANAGER AND DISTRICT STAFF IN NOTICING A PUBLIC HEARING ON PROPOSED FISCAL YEAR 2027 BUDGET PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, prepared and submitted to the Board of Supervisors ("**Board**") of the Woodland Ranch Estates Community Development District ("**District**") proposed budgets ("**Proposed Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"); and

WHEREAS, on April 8, 2026, at a regularly scheduled meeting, the Board adopted Resolution 2026-05 which, among other things, approved the Proposed Budget, declared assessments to fund the Proposed Budget, and scheduled public hearings for the consideration of the District's Fiscal Year 2027 Proposed Budget and assessments to occur on July 8, 2026, at 2:00 p.m.; and

WHEREAS, the Board and District staff have determined that it was unnecessary to declare assessments and schedule a hearing on the proposed assessments; and

WHEREAS, the Board desires to modify Resolution 2026-05 accordingly and ratify all actions taken by District staff in noticing the public hearing on the Proposed Budget to occur on July 8, 2026, at 2:00 p.m.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

1. **MODIFICATION OF RESOLUTION 2026-05**. Resolution 2026-05 is hereby modified to strike Section 2 *[sic]*, Declaring Assessments, and modify Section 3 *[sic]*, Setting Public Hearings, to reflect only one public hearing for the Proposed Budget.

2. **PROPOSED BUDGET APPROVED AND RATIFIED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2027 attached hereto as **Exhibit A** is hereby approved and ratified as the basis for conducting a public hearing to adopt said Proposed Budget.

3. **RATIFYING ACTIONS TO SET A PUBLIC HEARING.** The actions of the Board and District staff in noticing the public hearing on the Proposed Budget to occur on the following date, time and location, are hereby ratified and approved.

DATE:	July 8, 2026
HOUR:	2:00 p.m.
LOCATION:	Holiday-Inn - Winter Haven 200 Cypress Gardens Boulevard

Winter Haven, Florida 33880

4. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENTS.** The District Manager's submission of a copy of the Proposed Budget to Town of Dundee and Polk County, Florida at least sixty (60) days prior to the hearing set above is hereby ratified.

5. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary's posting of the approved Proposed Budget on the District's website at least two (2) days before the budget hearing date as set forth in Section 3 is ratified. Said Proposed Budget shall remain on the website for at least forty-five (45) days.

6. **PUBLICATION OF NOTICE.** Publication of notice of this public hearing in the manner prescribed in Florida law is hereby ratified.

7. **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.

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

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2026.

ATTEST:	**WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
______________________________	By: ____________________________
Secretary	Its: ____________________________

Exhibit A: Proposed Budget for Fiscal Year 2027

SECTION 5

SECTION A

RESOLUTION 2026-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, submitted to the Board of Supervisors ("**Board**") of the Woodland Ranch Estates Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), 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 (2) days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WOODLAND RANCH ESTATES 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 Woodland Ranch Estates Community Development District for the Fiscal Year Ending September 30, 2027."

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 two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2027, the sum of $________________ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

GENERAL FUND	$__________________
DEBT SERVICE FUND (SERIES 2025)	$__________________
TOTAL ALL FUNDS	$__________________

SECTION 3. BUDGET AMENDMENTS

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

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

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

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2026.

ATTEST:

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:______________________________

Its:______________________________

Exhibit A: Adopted Budget for Fiscal Year 2027

Woodland Ranch Estates

Community Development District

Proposed Budget

FY2027

Table of Contents

Woodland Ranch Estates
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 258,000	$ 258,000	$ -	$ 258,000	$ 494,705
Developer Contributions	$ 235,556	$ 5,512	$ 17,475	$ 22,987	$ -
Total Revenues	**$ 493,556**	**$ 263,512**	**$ 17,475**	**$ 280,987**	**$ 494,705**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ -	$ 4,000	$ 4,000	$ 12,000
FICA Expense	$ 918	$ -	$ 306	$ 306	$ 918
Engineering Fees	$ 10,000	$ 313	$ 5,500	$ 5,813	$ 10,000
Attorney Fees	$ 20,000	$ 7,883	$ 3,942	$ 11,825	$ 15,000
Annual Audit	$ 4,200	$ 4,700	$ -	$ 4,700	$ 4,800
Assessment Administration	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000
Arbitrage	$ 450	$ 450	$ -	$ 450	$ 450
Dissemination Fees	$ 5,000	$ 3,333	$ 1,667	$ 5,000	$ 5,000
Disclosure Software	$ -	$ 1,750	$ -	$ 1,750	$ 1,750
Trustee Fees	$ 6,125	$ 4,246	$ -	$ 4,246	$ 6,125
Management Fees	$ 38,625	$ 25,750	$ 12,875	$ 38,625	$ 40,556
Information Technology	$ 1,854	$ 1,236	$ 618	$ 1,854	$ 1,947
Website Maintenance	$ 1,236	$ 824	$ 412	$ 1,236	$ 1,298
Postage & Delivery	$ 500	$ 28	$ 250	$ 278	$ 500
Insurance	$ 5,980	$ 5,512	$ -	$ 5,512	$ 6,063
Copies	$ 500	$ 47	$ 150	$ 197	$ 500
Legal Advertising	$ 2,500	$ 1,351	$ 1,149	$ 2,500	$ 2,500
Contingencies	$ 2,500	$ 307	$ 340	$ 647	$ 1,500
Office Supplies	$ 100	$ 1	$ 35	$ 36	$ 100
Travel Per Diem	$ 660	$ -	$ 125	$ 125	$ -
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total General & Administrative	**$ 118,323**	**$ 62,906**	**$ 31,368**	**$ 94,274**	**$ 116,182**

Woodland Ranch Estates
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
<u>Operations & Maintenance</u>					
Field Expenditures					
Property Insurance	$ 20,000	$ 1,109	$ 8,000	$ 9,109	$ 11,000
Field Management	$ 15,000	$ 8,750	$ 5,000	$ 13,750	$ 15,000
Landscape Maintenance	$ 99,540	$ 21,250	$ 14,400	$ 35,650	$ 75,000
Landscape Replacement	$ 15,000	$ -	$ 7,500	$ 7,500	$ 15,000
Lake Maintenance	$ -	$ -	$ -	$ -	$ 6,700
Streetlights	$ 33,770	$ 9,371	$ 22,000	$ 31,371	$ 40,000
Electric	$ 7,260	$ 124	$ 3,630	$ 3,754	$ 7,260
Water & Sewer	$ 50,000	$ 7,780	$ 10,892	$ 18,673	$ 60,000
Sidewalk & Asphalt Maintenance	$ 2,500	$ -	$ 1,250	$ 1,250	$ 2,500
Irrigation Repairs	$ 10,000	$ -	$ 5,000	$ 5,000	$ 5,000
General Repairs & Maintenance	$ 10,000	$ 1,567	$ 4,433	$ 6,000	$ 10,000
Contingency	$ 7,500	$ 6,857	$ 643	$ 7,500	$ 10,000
Subtotal Field Expenditures	**$ 270,570**	**$ 56,809**	**$ 82,748**	**$ 139,556**	**$ 257,460**
Amenity Expenditures					
Amenity - Electric	$ 15,863	$ -	$ 7,932	$ 7,932	$ 15,863
Amenity - Water	$ 12,000	$ -	$ 6,000	$ 6,000	$ 12,000
Internet	$ 2,000	$ -	$ 1,000	$ 1,000	$ 2,000
Pest Control	$ 1,200	$ 100	$ 400	$ 500	$ 1,200
Janitorial Services	$ 9,300	$ -	$ 4,650	$ 4,650	$ 18,000
Security Services	$ 20,000	$ -	$ 10,000	$ 10,000	$ 22,000
Pool Mainteance	$ 16,800	$ 1,108	$ 2,217	$ 3,325	$ 17,500
Amenity Repairs & Maintenance	$ 10,000	$ -	$ 5,000	$ 5,000	$ 10,000
Amenity Management	$ 10,000	$ -	$ 5,000	$ 5,000	$ 10,000
Holiday Decorations	$ -	$ -	$ -	$ -	$ 5,000
Contingency	$ 7,500	$ -	$ 3,750	$ 3,750	$ 7,500
Subtotal Amenity Expenditures	**$ 104,663**	**$ 1,208**	**$ 45,948**	**$ 47,156**	**$ 121,063**
Total Operations & Maintenance	**$ 375,233**	**$ 58,017**	**$ 128,696**	**$ 186,713**	**$ 378,523**
Total Expenditures	**$ 493,556**	**$ 120,922**	**$ 160,064**	**$ 280,987**	**$ 494,705**
Excess Revenues/(Expenditures)	$ -	$ 142,590	$ (142,590)	$ -	$ -

Net Assessments	$ 494,705
Add: Discounts & Collections 7%	$ 37,236
Gross Assessments	$ 531,941

Product	Assessable Units	ERU	Total ERU's	Net Assessment	Net Per Unit	Gross Per Unit
Platted	344	1.00	344.00	$ 494,705	$ 1,438.10	$ 1,546.34
Total Tax Roll	**344**		**344.00**	**$ 494,705**		

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive $200 per meeting, not to exceed $4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering Fees

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney Fees

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the bond series.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues.

Disclosure Software

The District has contracted with DTS to provide software platform for filing various reports required in accordance with the Continuing Disclosure Agreements for the various bond issue(s).

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

Printing agenda materials for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Contingencies

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for $175. This is the only expense under this category for the District.

Field Services:

Property Insurance

The District's property insurance coverages.

Field Management

The District has contracted with Governmental Management Services – Central Florida, LLC to provide onsite field management of contracts for the District such as landscape maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

The District has a contract with Prince & Sons, Inc. to maintain the landscaping located within the District. These services include monthly landscape maintenance such as mowing of turf areas, pruning and trimming, plant bed weed control, fertilization and irrigation inspections.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Lake Maintenance

Represents monthly aquatic management services for inspection and treatment of lakes throughout the District.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Field Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year.

Amenity Expenditures:

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity – Water

Represents estimated water charges for the District's amenity facilities.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents estimated costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents estimated costs of regular cleaning and treatments of the District's pool.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Amenity Management

Provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.
Holiday Decorations

Holiday Decorations

Represents estimated costs for Holiday Decorations of the District

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

Woodland Ranch Estates

Community Development District

Proposed Budget

Debt Service Fund

Series 2025

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Direct	$ 412,793	$ 253,972	$ 158,822	$ 412,793	$ 412,793
Assessments - Lot Closings	$ -	$ 262,146	$ -	$ 262,146	$ -
Interest	$ -	$ 13,294	$ 5,000	$ 18,294	$ 4,000
Carry Forward Surplus [1]	$ 167,465	$ 810	$ -	$ 810	$ 270,045
Total Revenues	**$ 580,258**	**$ 530,221**	**$ 163,822**	**$ 694,043**	**$ 686,839**
Expenditures					
Interest - 11/1	$ 164,524	$ 164,524	$ -	$ 164,524	$ 162,548
Principal - 5/1	$ 85,000	$ 85,000	$ -	$ 85,000	$ 85,000
Interest - 5/1	$ 164,524	$ 164,524	$ -	$ 164,524	$ 162,548
Total Expenditures	$ 414,048	$ 414,048	$ -	$ 414,048	$ 410,095
Other Sources/(Uses)					
Transfer In/(Out)	$ -	$ (9,950)	$ -	$ (9,950)	$ -
Total Other Sources/(Uses)	**$ -**	**$ (9,950)**	**$ -**	**$ (9,950)**	**$ -**
Excess Revenues/(Expenditures)	$ 166,211	$ 106,224	$ 163,822	$ 270,045	$ 276,744

Interest - 11/1 $ 160,571.25

[1] Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Maximum Annual Debt Service	Net Per Unit	Gross Per Unit
Single Family - Phase 1	308	$ 369,594	$ 1,199.98	$ 1,290.30
Single Family - Phase 2	36	$ 43,199	$ 1,199.98	$ 1,290.30
Total Tax Roll	**344**	**$ 412,793**		

Woodland Ranch Estates
Community Development District
Series 2025 Special Assessment Bonds
Amortization Schedule

Date		Balance		Prinicpal		Interest		Total
11/01/26	$	5,840,000.00	$	-	$	162,547.50	$	412,071.25
05/01/27	$	5,840,000.00	$	85,000.00	$	162,547.50		
11/01/27	$	5,755,000.00	$	-	$	160,571.25	$	408,118.75
05/01/28	$	5,755,000.00	$	90,000.00	$	160,571.25		
11/01/28	$	5,665,000.00	$	-	$	158,478.75	$	409,050.00
05/01/29	$	5,665,000.00	$	95,000.00	$	158,478.75		
11/01/29	$	5,570,000.00	$	-	$	156,270.00	$	409,748.75
05/01/30	$	5,570,000.00	$	100,000.00	$	156,270.00		
11/01/30	$	5,470,000.00	$	-	$	153,945.00	$	410,215.00
05/01/31	$	5,470,000.00	$	105,000.00	$	153,945.00		
11/01/31	$	5,255,000.00	$	-	$	151,503.75	$	410,448.75
05/01/32	$	5,255,000.00	$	110,000.00	$	151,503.75		
11/01/32	$	5,255,000.00	$	-	$	148,946.25	$	410,450.00
05/01/33	$	5,255,000.00	$	115,000.00	$	148,946.25		
11/01/33	$	5,140,000.00	$	-	$	145,755.00	$	409,701.25
05/01/34	$	5,140,000.00	$	120,000.00	$	145,755.00		
11/01/34	$	5,020,000.00	$	-	$	142,425.00	$	408,180.00
05/01/35	$	5,020,000.00	$	130,000.00	$	142,425.00		
11/01/35	$	4,890,000.00	$	-	$	138,817.50	$	411,242.50
05/01/36	$	4,890,000.00	$	135,000.00	$	138,817.50		
11/01/36	$	4,755,000.00	$	-	$	135,071.25	$	408,888.75
05/01/37	$	4,755,000.00	$	145,000.00	$	135,071.25		
11/01/37	$	4,610,000.00	$	-	$	131,047.50	$	411,118.75
05/01/38	$	4,610,000.00	$	155,000.00	$	131,047.50		
11/01/38	$	4,455,000.00	$	-	$	126,746.25	$	412,793.75
05/01/39	$	4,455,000.00	$	160,000.00	$	126,746.25		
11/01/39	$	4,295,000.00	$	-	$	122,306.25	$	409,052.50
05/01/40	$	4,295,000.00	$	170,000.00	$	122,306.25		
11/01/40	$	4,125,000.00	$	-	$	117,588.75	$	409,895.00
05/01/41	$	4,125,000.00	$	180,000.00	$	117,588.75		
11/01/41	$	3,755,000.00	$	-	$	112,593.75	$	410,182.50
05/01/42	$	3,120,000.00	$	190,000.00	$	112,593.75		
11/01/42	$	3,120,000.00	$	-	$	107,321.25	$	409,915.00
05/01/43	$	3,120,000.00	$	200,000.00	$	107,321.25		
11/01/43	$	3,120,000.00	$	-	$	101,771.25	$	409,092.50
05/01/44	$	3,120,000.00	$	210,000.00	$	101,771.25		
11/01/44	$	3,120,000.00	$	-	$	95,943.75	$	407,715.00
05/01/45	$	3,120,000.00	$	225,000.00	$	95,943.75		
11/01/45	$	3,120,000.00	$	-	$	89,700.00	$	410,643.75
05/01/46	$	3,120,000.00	$	240,000.00	$	89,700.00		
11/01/46	$	2,880,000.00	$	-	$	82,800.00	$	412,500.00
05/01/47	$	2,880,000.00	$	250,000.00	$	82,800.00		
11/01/47	$	2,630,000.00	$	-	$	75,612.50	$	408,412.50
05/01/48	$	2,630,000.00	$	265,000.00	$	75,612.50		
11/01/48	$	2,365,000.00	$	-	$	67,993.75	$	408,606.25
05/01/49	$	2,365,000.00	$	285,000.00	$	67,993.75		
11/01/49	$	2,080,000.00	$	-	$	59,800.00	$	412,793.75
05/01/50	$	2,080,000.00	$	300,000.00	$	59,800.00		
11/01/50	$	1,780,000.00	$	-	$	51,175.00	$	410,975.00
05/01/51	$	1,780,000.00	$	315,000.00	$	51,175.00		
11/01/51	$	1,465,000.00	$	-	$	42,118.75	$	408,293.75
05/01/52	$	1,465,000.00	$	335,000.00	$	42,118.75		
11/01/52	$	1,130,000.00	$	-	$	32,487.50	$	409,606.25
05/01/53	$	1,130,000.00	$	355,000.00	$	32,487.50		
11/01/53	$	775,000.00	$	-	$	22,281.25	$	409,768.75
05/01/54	$	775,000.00	$	375,000.00	$	22,281.25		
11/01/54	$	400,000.00	$	-	$	11,500.00	$	408,781.25
05/01/55	$	400,000.00	$	400,000.00	$	11,500.00	$	411,500.00
			$	**5,840,000.00**	**$**	**6,210,237.50**	**$**	**12,299,761.25**

SECTION 6

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Woodland Ranch Estates 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 is located in Polk County, Florida ("**County**"); and

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), attached hereto as **Exhibit A** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Woodland Ranch Estates Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that 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, as shown in **Exhibits A** and **B**, is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *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.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A** and **B**. 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.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. 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. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2026.

ATTEST:

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By: ____________________________

Its: ____________________________

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Woodland Ranch Estates CDD

FY 27 Assessment Roll

PARCEL ID	Units	FY 27 O&M	2025 Debt	Total
272825835110000010	1	$1,633.90	$1,290.30	$2,924.20
272825835110000020	1	$1,633.90	$1,290.30	$2,924.20
272825835110000030	1	$1,633.90	$1,290.30	$2,924.20
272825835110000040	1	$1,633.90	$1,290.30	$2,924.20
272825835110000050	1	$1,633.90	$1,290.30	$2,924.20
272825835110000060	1	$1,633.90	$1,290.30	$2,924.20
272825835110000070	1	$1,633.90	$1,290.30	$2,924.20
272825835110000080	1	$1,633.90	$1,290.30	$2,924.20
272825835110000090	1	$1,633.90	$1,290.30	$2,924.20
272825835110000100	1	$1,633.90	$1,290.30	$2,924.20
272825835110000110	1	$1,633.90	$1,290.30	$2,924.20
272825835110000120	1	$1,633.90	$1,290.30	$2,924.20
272825835110000130	1	$1,633.90	$1,290.30	$2,924.20
272825835110000140	1	$1,633.90	$1,290.30	$2,924.20
272825835110000150	1	$1,633.90	$1,290.30	$2,924.20
272825835110000160	1	$1,633.90	$1,290.30	$2,924.20
272825835110000170	1	$1,633.90	$1,290.30	$2,924.20
272825835110000180	1	$1,633.90	$1,290.30	$2,924.20
272825835110000190	1	$1,633.90	$1,290.30	$2,924.20
272825835110000200	1	$1,633.90	$1,290.30	$2,924.20
272825835110000210	1	$1,633.90	$1,290.30	$2,924.20
272825835110000220	1	$1,633.90	$1,290.30	$2,924.20
272825835110000230	1	$1,633.90	$1,290.30	$2,924.20
272825835110000240	1	$1,633.90	$1,290.30	$2,924.20
272825835110000250	1	$1,633.90	$1,290.30	$2,924.20
272825835110000260	1	$1,633.90	$1,290.30	$2,924.20
272825835110000270	1	$1,633.90	$1,290.30	$2,924.20
272825835110000280	1	$1,633.90	$1,290.30	$2,924.20
272825835110000290	1	$1,633.90	$1,290.30	$2,924.20
272825835110000300	1	$1,633.90	$1,290.30	$2,924.20
272825835110000310	1	$1,633.90	$1,290.30	$2,924.20
272825835110000320	1	$1,633.90	$1,290.30	$2,924.20
272825835110000330	1	$1,633.90	$1,290.30	$2,924.20
272825835110000340	1	$1,633.90	$1,290.30	$2,924.20
272825835110000350	1	$1,633.90	$1,290.30	$2,924.20
272825835110000360	1	$1,633.90	$1,290.30	$2,924.20
272825835110000370	1	$1,633.90	$1,290.30	$2,924.20
272825835110000380	1	$1,633.90	$1,290.30	$2,924.20
272825835110000390	1	$1,633.90	$1,290.30	$2,924.20
272825835110000400	1	$1,633.90	$1,290.30	$2,924.20
272825835110000410	1	$1,633.90	$1,290.30	$2,924.20
272825835110000420	1	$1,633.90	$1,290.30	$2,924.20

PARCEL ID	Units	FY 27 O&M	2025 Debt	Total
272825835110000430	1	$1,633.90	$1,290.30	$2,924.20
272825835110000440	1	$1,633.90	$1,290.30	$2,924.20
272825835110000450	1	$1,633.90	$1,290.30	$2,924.20
272825835110000460	1	$1,633.90	$1,290.30	$2,924.20
272825835110000470	1	$1,633.90	$1,290.30	$2,924.20
272825835110000480	1	$1,633.90	$1,290.30	$2,924.20
272825835110000490	1	$1,633.90	$1,290.30	$2,924.20
272825835110000500	1	$1,633.90	$1,290.30	$2,924.20
272825835110000510	1	$1,633.90	$1,290.30	$2,924.20
272825835110000520	1	$1,633.90	$1,290.30	$2,924.20
272825835110000530	1	$1,633.90	$1,290.30	$2,924.20
272825835110000540	1	$1,633.90	$1,290.30	$2,924.20
272825835110000550	1	$1,633.90	$1,290.30	$2,924.20
272825835110000560	1	$1,633.90	$1,290.30	$2,924.20
272825835110000570	1	$1,633.90	$1,290.30	$2,924.20
272825835110000580	1	$1,633.90	$1,290.30	$2,924.20
272825835110000590	1	$1,633.90	$1,290.30	$2,924.20
272825835110000600	1	$1,633.90	$1,290.30	$2,924.20
272825835110000610	1	$1,633.90	$1,290.30	$2,924.20
272825835110000620	1	$1,633.90	$1,290.30	$2,924.20
272825835110000630	1	$1,633.90	$1,290.30	$2,924.20
272825835110000640	1	$1,633.90	$1,290.30	$2,924.20
272825835110000650	1	$1,633.90	$1,290.30	$2,924.20
272825835110000660	1	$1,633.90	$1,290.30	$2,924.20
272825835110000670	1	$1,633.90	$1,290.30	$2,924.20
272825835110000680	1	$1,633.90	$1,290.30	$2,924.20
272825835110000690	1	$1,633.90	$1,290.30	$2,924.20
272825835110000700	1	$1,633.90	$1,290.30	$2,924.20
272825835110000710	1	$1,633.90	$1,290.30	$2,924.20
272825835110000720	1	$1,633.90	$1,290.30	$2,924.20
272825835110000730	1	$1,633.90	$1,290.30	$2,924.20
272825835110000740	1	$1,633.90	$1,290.30	$2,924.20
272825835110000750	1	$1,633.90	$1,290.30	$2,924.20
272825835110000760	1	$1,633.90	$1,290.30	$2,924.20
272825835110000770	1	$1,633.90	$1,290.30	$2,924.20
272825835110000780	1	$1,633.90	$1,290.30	$2,924.20
272825835110000790	1	$1,633.90	$1,290.30	$2,924.20
272825835110000800	1	$1,633.90	$1,290.30	$2,924.20
272825835110000810	1	$1,633.90	$1,290.30	$2,924.20
272825835110000820	1	$1,633.90	$1,290.30	$2,924.20
272825835110000830	1	$1,633.90	$1,290.30	$2,924.20
272825835110000840	1	$1,633.90	$1,290.30	$2,924.20
272825835110000850	1	$1,633.90	$1,290.30	$2,924.20
272825835110000860	1	$1,633.90	$1,290.30	$2,924.20
272825835110000870	1	$1,633.90	$1,290.30	$2,924.20
272825835110000880	1	$1,633.90	$1,290.30	$2,924.20

PARCEL ID	Units	FY 27 O&M	2025 Debt	Total
272825835110000890	1	$1,633.90	$1,290.30	$2,924.20
272825835110000900	1	$1,633.90	$1,290.30	$2,924.20
272825835110000910	1	$1,633.90	$1,290.30	$2,924.20
272825835110000920	1	$1,633.90	$1,290.30	$2,924.20
272825835110000930	1	$1,633.90	$1,290.30	$2,924.20
272825835110000940	1	$1,633.90	$1,290.30	$2,924.20
272825835110000950	1	$1,633.90	$1,290.30	$2,924.20
272825835110000960	1	$1,633.90	$1,290.30	$2,924.20
272825835110000970	1	$1,633.90	$1,290.30	$2,924.20
272825835110000980	1	$1,633.90	$1,290.30	$2,924.20
272825835110000990	1	$1,633.90	$1,290.30	$2,924.20
272825835110001000	1	$1,633.90	$1,290.30	$2,924.20
272825835110001010	1	$1,633.90	$1,290.30	$2,924.20
272825835110001020	1	$1,633.90	$1,290.30	$2,924.20
272825835110001030	1	$1,633.90	$1,290.30	$2,924.20
272825835110001040	1	$1,633.90	$1,290.30	$2,924.20
272825835110001050	1	$1,633.90	$1,290.30	$2,924.20
272825835110001060	1	$1,633.90	$1,290.30	$2,924.20
272825835110001070	1	$1,633.90	$1,290.30	$2,924.20
272825835110001080	1	$1,633.90	$1,290.30	$2,924.20
272825835110001090	1	$1,633.90	$1,290.30	$2,924.20
272825835110001100	1	$1,633.90	$1,290.30	$2,924.20
272825835110001110	1	$1,633.90	$1,290.30	$2,924.20
272825835110001120	1	$1,633.90	$1,290.30	$2,924.20
272825835110001130	1	$1,633.90	$1,290.30	$2,924.20
272825835110001140	1	$1,633.90	$1,290.30	$2,924.20
272825835110001150	1	$1,633.90	$1,290.30	$2,924.20
272825835110001160	1	$1,633.90	$1,290.30	$2,924.20
272825835110001170	1	$1,633.90	$1,290.30	$2,924.20
272825835110001180	1	$1,633.90	$1,290.30	$2,924.20
272825835110001190	1	$1,633.90	$1,290.30	$2,924.20
272825835110001200	1	$1,633.90	$1,290.30	$2,924.20
272825835110001210	1	$1,633.90	$1,290.30	$2,924.20
272825835110001220	1	$1,633.90	$1,290.30	$2,924.20
272825835110001230	1	$1,633.90	$1,290.30	$2,924.20
272825835110001240	1	$1,633.90	$1,290.30	$2,924.20
272825835110001250	1	$1,633.90	$1,290.30	$2,924.20
272825835110001260	1	$1,633.90	$1,290.30	$2,924.20
272825835110001270	1	$1,633.90	$1,290.30	$2,924.20
272825835110001280	1	$1,633.90	$1,290.30	$2,924.20
272825835110001290	1	$1,633.90	$1,290.30	$2,924.20
272825835110001300	1	$1,633.90	$1,290.30	$2,924.20
272825835110001310	1	$1,633.90	$1,290.30	$2,924.20
272825835110001320	1	$1,633.90	$1,290.30	$2,924.20
272825835110001330	1	$1,633.90	$1,290.30	$2,924.20
272825835110001340	1	$1,633.90	$1,290.30	$2,924.20

PARCEL ID	Units	FY 27 O&M	2025 Debt	Total
272825835110001350	1	$1,633.90	$1,290.30	$2,924.20
272825835110001360	1	$1,633.90	$1,290.30	$2,924.20
272825835110001370	1	$1,633.90	$1,290.30	$2,924.20
272825835110001380	1	$1,633.90	$1,290.30	$2,924.20
272825835110001390	1	$1,633.90	$1,290.30	$2,924.20
272825835110001400	1	$1,633.90	$1,290.30	$2,924.20
272825835110001410	1	$1,633.90	$1,290.30	$2,924.20
272825835110001420	1	$1,633.90	$1,290.30	$2,924.20
272825835110001430	1	$1,633.90	$1,290.30	$2,924.20
272825835110001440	1	$1,633.90	$1,290.30	$2,924.20
272825835110001450	1	$1,633.90	$1,290.30	$2,924.20
272825835110001460	1	$1,633.90	$1,290.30	$2,924.20
272825835110001470	1	$1,633.90	$1,290.30	$2,924.20
272825835110001480	1	$1,633.90	$1,290.30	$2,924.20
272825835110001490	1	$1,633.90	$1,290.30	$2,924.20
272825835110001500	1	$1,633.90	$1,290.30	$2,924.20
272825835110001510	1	$1,633.90	$1,290.30	$2,924.20
272825835110001520	1	$1,633.90	$1,290.30	$2,924.20
272825835110001530	1	$1,633.90	$1,290.30	$2,924.20
272825835110001540	1	$1,633.90	$1,290.30	$2,924.20
272825835110001550	1	$1,633.90	$1,290.30	$2,924.20
272825835110001560	1	$1,633.90	$1,290.30	$2,924.20
272825835110001570	1	$1,633.90	$1,290.30	$2,924.20
272825835110001580	1	$1,633.90	$1,290.30	$2,924.20
272825835110001590	1	$1,633.90	$1,290.30	$2,924.20
272825835110001600	1	$1,633.90	$1,290.30	$2,924.20
272825835110001610	1	$1,633.90	$1,290.30	$2,924.20
272825835110001620	1	$1,633.90	$1,290.30	$2,924.20
272825835110001630	1	$1,633.90	$1,290.30	$2,924.20
272825835110001640	1	$1,633.90	$1,290.30	$2,924.20
272825835110001650	1	$1,633.90	$1,290.30	$2,924.20
272825835110001660	1	$1,633.90	$1,290.30	$2,924.20
272825835110001670	1	$1,633.90	$1,290.30	$2,924.20
272825835110001680	1	$1,633.90	$1,290.30	$2,924.20
272825835110001690	1	$1,633.90	$1,290.30	$2,924.20
272825835110001700	1	$1,633.90	$1,290.30	$2,924.20
272825835110001710	1	$1,633.90	$1,290.30	$2,924.20
272825835110001720	1	$1,633.90	$1,290.30	$2,924.20
272825835110001730	1	$1,633.90	$1,290.30	$2,924.20
272825835110001740	1	$1,633.90	$1,290.30	$2,924.20
272825835110001750	1	$1,633.90	$1,290.30	$2,924.20
272825835110001760	1	$1,633.90	$1,290.30	$2,924.20
272825835110001770	1	$1,633.90	$1,290.30	$2,924.20
272825835110001780	1	$1,633.90	$1,290.30	$2,924.20
272825835110001790	1	$1,633.90	$1,290.30	$2,924.20
272825835110001800	1	$1,633.90	$1,290.30	$2,924.20

PARCEL ID	Units	FY 27 O&M	2025 Debt	Total
272825835110001810	1	$1,633.90	$1,290.30	$2,924.20
272825835110001820	1	$1,633.90	$1,290.30	$2,924.20
272825835110001830	1	$1,633.90	$1,290.30	$2,924.20
272825835110001840	1	$1,633.90	$1,290.30	$2,924.20
272825835110001850	1	$1,633.90	$1,290.30	$2,924.20
272825835110001860	1	$1,633.90	$1,290.30	$2,924.20
272825835110001870	1	$1,633.90	$1,290.30	$2,924.20
272825835110001880	1	$1,633.90	$1,290.30	$2,924.20
272825835110001890	1	$1,633.90	$1,290.30	$2,924.20
272825835110001900	1	$1,633.90	$1,290.30	$2,924.20
272825835110001910	1	$1,633.90	$1,290.30	$2,924.20
272825835110001920	1	$1,633.90	$1,290.30	$2,924.20
272825835110001930	1	$1,633.90	$1,290.30	$2,924.20
272825835110001940	1	$1,633.90	$1,290.30	$2,924.20
272825835110001950	1	$1,633.90	$1,290.30	$2,924.20
272825835110001960	1	$1,633.90	$1,290.30	$2,924.20
272825835110001970	1	$1,633.90	$1,290.30	$2,924.20
272825835110001980	1	$1,633.90	$1,290.30	$2,924.20
272825835110001990	1	$1,633.90	$1,290.30	$2,924.20
272825835110002000	1	$1,633.90	$1,290.30	$2,924.20
272825835110002010	1	$1,633.90	$1,290.30	$2,924.20
272825835110002020	1	$1,633.90	$1,290.30	$2,924.20
272825835110002030	1	$1,633.90	$1,290.30	$2,924.20
272825835110002040	1	$1,633.90	$1,290.30	$2,924.20
272825835110002050	1	$1,633.90	$1,290.30	$2,924.20
272825835110002060	1	$1,633.90	$1,290.30	$2,924.20
272825835110002070	1	$1,633.90	$1,290.30	$2,924.20
272825835110002080	1	$1,633.90	$1,290.30	$2,924.20
272825835110002090	1	$1,633.90	$1,290.30	$2,924.20
272825835110002100	1	$1,633.90	$1,290.30	$2,924.20
272825835110002110	1	$1,633.90	$1,290.30	$2,924.20
272825835110002120	1	$1,633.90	$1,290.30	$2,924.20
272825835110002130	1	$1,633.90	$1,290.30	$2,924.20
272825835110002140	1	$1,633.90	$1,290.30	$2,924.20
272825835110002150	1	$1,633.90	$1,290.30	$2,924.20
272825835110002160	1	$1,633.90	$1,290.30	$2,924.20
272825835110002170	1	$1,633.90	$1,290.30	$2,924.20
272825835110002180	1	$1,633.90	$1,290.30	$2,924.20
272825835110002190	1	$1,633.90	$1,290.30	$2,924.20
272825835110002200	1	$1,633.90	$1,290.30	$2,924.20
272825835110002210	1	$1,633.90	$1,290.30	$2,924.20
272825835110002220	1	$1,633.90	$1,290.30	$2,924.20
272825835110002230	1	$1,633.90	$1,290.30	$2,924.20
272825835110002240	1	$1,633.90	$1,290.30	$2,924.20
272825835110002250	1	$1,633.90	$1,290.30	$2,924.20
272825835110002260	1	$1,633.90	$1,290.30	$2,924.20

PARCEL ID	Units	FY 27 O&M	2025 Debt	Total
272825835110002270	1	$1,633.90	$1,290.30	$2,924.20
272825835110002280	1	$1,633.90	$1,290.30	$2,924.20
272825835110002290	1	$1,633.90	$1,290.30	$2,924.20
272825835110002300	1	$1,633.90	$1,290.30	$2,924.20
272825835110002310	1	$1,633.90	$1,290.30	$2,924.20
272825835110002320	1	$1,633.90	$1,290.30	$2,924.20
272825835110002330	1	$1,633.90	$1,290.30	$2,924.20
272825835110002340	1	$1,633.90	$1,290.30	$2,924.20
272825835110002350	1	$1,633.90	$1,290.30	$2,924.20
272825835110002360	1	$1,633.90	$1,290.30	$2,924.20
272825835110002370	1	$1,633.90	$1,290.30	$2,924.20
272825835110002380	1	$1,633.90	$1,290.30	$2,924.20
272825835110002390	1	$1,633.90	$1,290.30	$2,924.20
272825835110002400	1	$1,633.90	$1,290.30	$2,924.20
272825835110002410	1	$1,633.90	$1,290.30	$2,924.20
272825835110002420	1	$1,633.90	$1,290.30	$2,924.20
272825835110002430	1	$1,633.90	$1,290.30	$2,924.20
272825835110002440	1	$1,633.90	$1,290.30	$2,924.20
272825835110002450	1	$1,633.90	$1,290.30	$2,924.20
272825835110002460	1	$1,633.90	$1,290.30	$2,924.20
272825835110002470	1	$1,633.90	$1,290.30	$2,924.20
272825835110002480	1	$1,633.90	$1,290.30	$2,924.20
272825835110002490	1	$1,633.90	$1,290.30	$2,924.20
272825835110002500	1	$1,633.90	$1,290.30	$2,924.20
272825835110002510	1	$1,633.90	$1,290.30	$2,924.20
272825835110002520	1	$1,633.90	$1,290.30	$2,924.20
272825835110002530	1	$1,633.90	$1,290.30	$2,924.20
272825835110002540	1	$1,633.90	$1,290.30	$2,924.20
272825835110002550	1	$1,633.90	$1,290.30	$2,924.20
272825835110002560	1	$1,633.90	$1,290.30	$2,924.20
272825835110002570	1	$1,633.90	$1,290.30	$2,924.20
272825835110002580	1	$1,633.90	$1,290.30	$2,924.20
272825835110002590	1	$1,633.90	$1,290.30	$2,924.20
272825835110002600	1	$1,633.90	$1,290.30	$2,924.20
272825835110002610	1	$1,633.90	$1,290.30	$2,924.20
272825835110002620	1	$1,633.90	$1,290.30	$2,924.20
272825835110002630	1	$1,633.90	$1,290.30	$2,924.20
272825835110002640	1	$1,633.90	$1,290.30	$2,924.20
272825835110002650	1	$1,633.90	$1,290.30	$2,924.20
272825835110002660	1	$1,633.90	$1,290.30	$2,924.20
272825835110002670	1	$1,633.90	$1,290.30	$2,924.20
272825835110002680	1	$1,633.90	$1,290.30	$2,924.20
272825835110002690	1	$1,633.90	$1,290.30	$2,924.20
272825835110002700	1	$1,633.90	$1,290.30	$2,924.20
272825835110002710	1	$1,633.90	$1,290.30	$2,924.20
272825835110002720	1	$1,633.90	$1,290.30	$2,924.20

PARCEL ID	Units	FY 27 O&M	2025 Debt	Total
272825835110002730	1	$1,633.90	$1,290.30	$2,924.20
272825835110002740	1	$1,633.90	$1,290.30	$2,924.20
272825835110002750	1	$1,633.90	$1,290.30	$2,924.20
272825835110002760	1	$1,633.90	$1,290.30	$2,924.20
272825835110002770	1	$1,633.90	$1,290.30	$2,924.20
272825835110002780	1	$1,633.90	$1,290.30	$2,924.20
272825835110002790	1	$1,633.90	$1,290.30	$2,924.20
272825835110002800	1	$1,633.90	$1,290.30	$2,924.20
272825835110002810	1	$1,633.90	$1,290.30	$2,924.20
272825835110002820	1	$1,633.90	$1,290.30	$2,924.20
272825835110002830	1	$1,633.90	$1,290.30	$2,924.20
272825835110002840	1	$1,633.90	$1,290.30	$2,924.20
272825835110002850	1	$1,633.90	$1,290.30	$2,924.20
272825835110002860	1	$1,633.90	$1,290.30	$2,924.20
272825835110002870	1	$1,633.90	$1,290.30	$2,924.20
272825835110002880	1	$1,633.90	$1,290.30	$2,924.20
272825835110002890	1	$1,633.90	$1,290.30	$2,924.20
272825835110002900	1	$1,633.90	$1,290.30	$2,924.20
272825835110002910	1	$1,633.90	$1,290.30	$2,924.20
272825835110002920	1	$1,633.90	$1,290.30	$2,924.20
272825835110002930	1	$1,633.90	$1,290.30	$2,924.20
272825835110002940	1	$1,633.90	$1,290.30	$2,924.20
272825835110002950	1	$1,633.90	$1,290.30	$2,924.20
272825835110002960	1	$1,633.90	$1,290.30	$2,924.20
272825835110002970	1	$1,633.90	$1,290.30	$2,924.20
272825835110002980	1	$1,633.90	$1,290.30	$2,924.20
272825835110002990	1	$1,633.90	$1,290.30	$2,924.20
272825835110003000	1	$1,633.90	$1,290.30	$2,924.20
272825835110003010	1	$1,633.90	$1,290.30	$2,924.20
272825835110003020	1	$1,633.90	$1,290.30	$2,924.20
272825835110003030	1	$1,633.90	$1,290.30	$2,924.20
272825835110003040	1	$1,633.90	$1,290.30	$2,924.20
272825835110003050	1	$1,633.90	$1,290.30	$2,924.20
272825835110003060	1	$1,633.90	$1,290.30	$2,924.20
272825835110003070	1	$1,633.90	$1,290.30	$2,924.20
272825835110003080	1	$1,633.90	$1,290.30	$2,924.20
272826835303000010	1	$1,633.90	$1,290.30	$2,924.20
272826835303000020	1	$1,633.90	$1,290.30	$2,924.20
272826835303000030	1	$1,633.90	$1,290.30	$2,924.20
272826835303000040	1	$1,633.90	$1,290.30	$2,924.20
272826835303000050	1	$1,633.90	$1,290.30	$2,924.20
272826835303000060	1	$1,633.90	$1,290.30	$2,924.20
272826835303000070	1	$1,633.90	$1,290.30	$2,924.20
272826835303000080	1	$1,633.90	$1,290.30	$2,924.20
272826835303000090	1	$1,633.90	$1,290.30	$2,924.20
272826835303000100	1	$1,633.90	$1,290.30	$2,924.20

PARCEL ID	Units	FY 27 O&M	2025 Debt	Total
272826835303000110	1	$1,633.90	$1,290.30	$2,924.20
272826835303000120	1	$1,633.90	$1,290.30	$2,924.20
272826835303000130	1	$1,633.90	$1,290.30	$2,924.20
272826835303000140	1	$1,633.90	$1,290.30	$2,924.20
272826835303000150	1	$1,633.90	$1,290.30	$2,924.20
272826835303000160	1	$1,633.90	$1,290.30	$2,924.20
272826835303000170	1	$1,633.90	$1,290.30	$2,924.20
272826835303000180	1	$1,633.90	$1,290.30	$2,924.20
272826835303000190	1	$1,633.90	$1,290.30	$2,924.20
272826835303000200	1	$1,633.90	$1,290.30	$2,924.20
272826835303000210	1	$1,633.90	$1,290.30	$2,924.20
272826835303000220	1	$1,633.90	$1,290.30	$2,924.20
272826835303000230	1	$1,633.90	$1,290.30	$2,924.20
272826835303000240	1	$1,633.90	$1,290.30	$2,924.20
272826835303000250	1	$1,633.90	$1,290.30	$2,924.20
272826835303000260	1	$1,633.90	$1,290.30	$2,924.20
272826835303000270	1	$1,633.90	$1,290.30	$2,924.20
272826835303000280	1	$1,633.90	$1,290.30	$2,924.20
272826835303000290	1	$1,633.90	$1,290.30	$2,924.20
272826835303000300	1	$1,633.90	$1,290.30	$2,924.20
272826835303000310	1	$1,633.90	$1,290.30	$2,924.20
272826835303000320	1	$1,633.90	$1,290.30	$2,924.20
272826835303000330	1	$1,633.90	$1,290.30	$2,924.20
272826835303000340	1	$1,633.90	$1,290.30	$2,924.20
272826835303000350	1	$1,633.90	$1,290.30	$2,924.20
272826835303000360	1	$1,633.90	$1,290.30	$2,924.20
Total Gross Assessments	344	562,061.60	$443,863.20	$1,005,924.80

Total Net Assessments		$522,717.29	$412,792.78	$935,510.06

SECTION 7

SECTION A

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENITY POLICIES, RULES AND RATES OF THE DISTRICT; RATIFYING ACTIONS TAKEN TO DESIGNATE THE DATE, TIME AND PLACE OF PUBLIC HEARINGS AND PUBLICATION OF NOTICE OF SUCH HEARINGS FOR THE PURPOSE OF ADOPTING AMENITY POLICIES AND RATES OF THE DISTRICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Woodland Ranch Estates Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, as amended, and being situated in Polk County, Florida; and

WHEREAS, Chapters 120 and 190, *Florida Statutes*, authorizes the District to adopt rules, rates, charges and fees to govern the administration of the District and defray costs of operation and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, the Board of Supervisors ("**Board**") finds that it is in the best interests of the District to adopt by resolution the *Amenity Policies, Rates, and Suspension and Termination of Access Rule* of the District (together, the "**Amenity Rules**"), attached hereto as **Exhibit A** for immediate use and application; and

WHEREAS, the Board further finds that the imposition of fees for utilization of the recreation facilities and related services is necessary in order to provide for the expenses associated with the operation and maintenance of the recreation facilities and is in the best interests of the District; and

WHEREAS, the Board finds that the fee structure outlined in the Amenity Rules is just and equitable having been based upon (i) the amount of service furnished; and (ii) other factors affecting the use of the facilities furnished; and

WHEREAS, the Board has complied with applicable Florida law concerning rule development and adoption, including holding the requisite public hearing; and

WHEREAS, the Board wishes to ratify actions taken to set public hearings on its Amenity Rules and publication of notice related to the same.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The attached Amenity Rules are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Amenity Rules shall stay in full force and effect until such time as they are otherwise amended by the Board and supersede any prior rules related to amenity facilities previously adopted by the Board.

SECTION 2. The Board hereby ratifies actions of the Chairperson of the Board and District staff taken to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*, and all prior actions taken for the purpose of publishing notice are hereby ratified.

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

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

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2026.

ATTEST:	**WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

<u>EXHIBIT A</u>:
District's Amenity Rules

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT

AMENITY POLICIES AND RATES

Adopted July 8, 2026[1]

[1] LAW IMPLEMENTED: SS. 190.011, 190.035, FLA. STAT. (2025); In accordance with Chapter 190 of the Florida Statutes, and on July 8, 2026, at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the Woodland Ranch Estates Community Development District adopted the following rules, policies and rates governing the operation of the District's facilities and services.

DEFINITIONS

"Amenities" or "Amenity Facilities"– means the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to the clubhouse, swimming pool, pool deck, playground, and lakes together with their appurtenant facilities and areas.

"Amenity Policies" or "Policies" and "Amenity Rates" – means these Amenity Policies and Rates of the Woodland Ranch Estates Community Development District, as amended from time to time. The Board of Supervisors reserves the right to amend or modify these Policies, as necessary and convenient, in their sole and absolute discretion, and will notify Patrons of any changes. Patrons may obtain the currently effective Policies from the District Manager's Office. The Board of Supervisors and District Staff shall have full authority to enforce the Amenity Policies.

"Amenity Manager" – means the District Manager or that person or firm so designated by the District's Board of Supervisors, including their employees.

"Amenity Rates" – means those rates and fees established by the District Board of Supervisors as provided in **Exhibit A** attached hereto.

"Access Card" – means an electronic Access Card issued by the District Manager to each Patron (as defined herein) to access the Amenity Facilities.

"Board of Supervisors" or "Board" – means the Board of Supervisors of the District.

"District" – means the Woodland Ranch Estates Community Development District.

"District Staff" – means the professional management company with which the District has contracted to provide management services to the District, including but not limited to: an Amenity Manager, Field Manager, Pool Attendants, Security Guards, District Manager, and District Counsel.

"Guest" – means any person or persons, other than a Patron, who are expressly authorized by the District to use the Amenities or invited for a specific time period and purpose by a Patron to use the Amenities.

"Homeowners Association" or "HOA" or "POA" – means an entity or entities, including its/their employees and agents, which may have jurisdiction over lands located within the District, either now or in the future, which may exist to aid in the enforcement of deed restrictions and covenants applicable to lands within the District.

"Household" – means a residential unit or a group of individuals residing within a Patron's home. This does not include visiting friends, guests, relatives or extended family not permanently residing in the home. Upon the District's request, proof of residency may be required by driver's license or state or federal issued form of identification, including a signed affidavit of residency.

"Lakes" – shall mean those water management and control facilities within the District, including but not limited to stormwater management facilities and ponds.

"Non-Resident" – means any person who does not own property within the District.

"Non-Resident Patron" – means any person or Household not owning property in the District who paid the Annual User Fee to the District for use of all Amenity Facilities.

"Non-Resident User Fee" or "Annual User Fee" – means the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Patron. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action. Payment of the Annual User Fee entitles the person and their Household full access to the Amenities.

"Patron" – means Residents, Non-Resident Patrons, and Renters who have been assigned Resident's Rights and Privileges through execution of the "Assignment of Amenity Rights and Privileges" form.

"Renter" – means a tenant, occupant or an individual maintaining his or her residence in a home located within the District pursuant to a valid rental or lease agreement. Proof of valid rental or lease agreement shall be required. Renters shall have Patron rights only upon execution of the "Assignment of Amenity Rights and Privileges" form.

"Resident" – means any person or Household owning property within the District.

The words "hereof," "herein," "hereto," "hereby," "hereinafter" and "hereunder" and variations thereof refer to the entire Amenity Policies and Rates.

All words, terms and defined terms herein importing the singular number shall, where the context requires, import the plural number and vice versa.

AMENITIES ACCESS AND USAGE

(1) **General.** Only Patrons have the right to use the Amenities; provided, however, that certain community programming events may be available to the general public where permitted by the District, and subject to payment of any applicable fees and satisfaction of any other applicable requirements, including adherence to these Amenity Policies and execution of waivers and hold harmless agreements, as may be applicable.

(2) **Use at your Own Risk. ALL PERSONS USING THE AMENITIES DO SO AT THEIR OWN RISK AND AGREE TO ABIDE BY THE AMENITY POLICIES WHICH MAY BE AMENDED FROM TIME TO TIME IN THE DISTRICT'S SOLE DISCRETION. ALL PERSONS USING THE AMENITIES ARE DEEMED TO HAVE READ AND OBTAINED A COPY, IF DESIRED, OF THE MOST RECENT POLICIES. THE DISTRICT SHALL ASSUME NO RESPONSIBILITY AND SHALL NOT BE LIABLE FOR ANY INCIDENTS, ACCIDENTS, PERSONAL INJURY, DEATH, DAMAGE TO OR LOSS OF PROPERTY ARISING FROM THE USE OF THE AMENITIES OR FROM THE ACTS, OMISSIONS OR NEGLIGENCE OF OTHER PERSONS USING THE AMENITIES. THE DISTRICT DOES NOT PROVIDE SECURITY SERVICES OR SUPERVISION WITH RESPECT TO THE USE OF THE AMENITIES, AND THERE ARE INHERENT RISKS IN THE USE OF THE AMENITIES – E.G., USE MAY RESULT IN SERIOUS BODILY INJURY OR EVEN DEATH. PATRONS ARE RESPONSIBLE FOR THEIR ACTIONS AND ACTIONS OF THEIR GUESTS. PARENTS AND LEGAL GUARDIANS ARE RESPONSIBLE FOR THEIR MINOR CHILDREN WHO USE THE AMENITIES AND PATRONS WILL BE HELD ACCOUNTABLE FOR THEIR ACTIONS. VIOLATION OF ONE OR MORE OF THE POLICIES STATED HEREIN MAY RESULT IN WARNINGS, SUSPENSION OR TERMINATION OF AMENITY PRIVILEGES. THE DISTRICT WILL PROSECUTE ILLEGAL ACTIVITY TO THE FULL FORCE OF THE LAW.**

(3) **Resident Access and Usage.** Residents are permitted to access and use the Amenities in accordance with the Policies set forth herein and are not responsible for paying the Non-Resident User Fee set forth herein. In order to fund the operation, maintenance and preservation of the facilities, projects and services of the District, the District levies operation and maintenance special assessments ("O&M Assessments") payable by property owners within the District, in accordance with the District's annual budget and assessment resolutions adopted each fiscal year and may additionally levy debt service assessments payable by property owners to repay debt used to finance public improvements. Residents shall not be entitled to a refund of any O&M Assessments or debt service special assessments due to closure of the Amenities or suspension of that Resident's privileges to use the Amenities. Residents must complete the "Amenity Access Registration Form" prior to access or use of the Amenities, attached hereto as **Exhibit B**, and each Household shall receive one (1) Access Card.

(4) **Non-Resident Patron Access and Usage.** A Non-Resident Patron must pay the Non-Resident User Fee to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment to the District. This Non-Resident User Fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual Non-Resident User Fee shall be paid in full on the anniversary date of application. Annual Non-Resident User Fees may be renewed no more than thirty (30) days in advance of the date of expiration and for no more than one calendar year. Multi-year memberships are not available. The Annual Non-Resident User Fee is nonrefundable and nontransferable. Non-Resident Patrons must complete the Amenity Facilities Access Registration Form prior to access or use of the Amenities.

(5) **Guest Access and Usage.** Each Household is entitled to bring four (4) persons as Guests to the Amenities at one time. District Staff shall be authorized to verify and enforce the authorized number of Guests. A Patron may accompany its Guests during its Guests' use of the Amenities and in every event is responsible for all actions, omissions and negligence of such Guests, including Guests' adherence or failure to adhere, to the Amenity Policies. Violation of these Amenity Policies by a Guest may result in suspension or termination of the Patron's Amenity privileges. Exceeding the authorized number of Guests specified above shall be grounds for suspension or termination of a Household's access and usage privileges.

(6) **Renter's Privileges.** Residents who rent or lease residential units in the District shall have the right to designate the Renter of a residential unit as the beneficial users of the Resident's privileges to use the Amenities, subject to requirements stated herein.

Resident shall provide a written notice to the District Manager on the "Assignment of Amenity Rights and Privileges" form attached hereto as **Exhibit C**, designating and identifying the Renter who shall hold the beneficial usage rights, submitting with such notice the Renter's proof of residency (i.e., a copy of the lease agreement). Renter's Access Card shall expire at the end of the lease term and may be reactivated upon provision of proof of residency.

Renter who is designated by a Resident as the beneficial user of the Resident's rights to use the Amenities shall be entitled to the same rights and privileges to use the Amenities as the Resident, subject to all Amenity Policies. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities. In other words, Renter's and Resident's cannot simultaneously hold Amenity privileges associated with that residential unit. Residents may retain their Amenities rights in lieu of granting them to their Renters.

Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedures established by the District. Residents are responsible for the deportment of their respective Renter, including the Renter's adherence to the Amenity Policies.

(7) **Access Cards.** Access Cards will be issued to each Household upon notification of the District with sufficient proof of closing on a unit within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities. A maximum of one (1) Access Card will be issued per Household under all circumstances.

All Patrons must use the Access Card issued to their Household for entrance to the Amenity Facilities. Each Household will be issued one (1) initial Access Card free of charge. Replacement Access Cards may be purchased in accordance with the Amenity Rates then in effect.

Patrons must scan their Access Cards in the card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities, and under no circumstances shall a Patron intentionally leave doors, gates, or other entrance barriers open to allow entry by non-Patrons.

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen cards. Patrons are responsible for notifying the District immediately if an Access Card is lost or stolen. The lost or stolen Access Card will be immediately deactivated. Patrons are also responsible for notifying the District when they sell their home. Each Patron shall be responsible for the actions of those individuals using the Patron's Access Card unless said Access Card is reported as being lost or stolen.

GENERAL AMENITY POLICIES

(1) Hours of Operation. All hours of operation of the Amenities will be established and published by the District on its website and/or posted at the applicable facility. The District may restrict access or close some or all of the Amenities due to inclement weather, for purposes of providing a community activity, for making improvements, for conducting maintenance, or for other purposes as circumstances may arise. Any programs or activities of the District may have priority over other users of the Amenities. Unless otherwise posted on the website or at the applicable facility, all outdoor Amenities are open only from dawn until dusk (unless herein otherwise noted). No Patron is allowed in the service areas of the Amenities.

(2) General Usage Guidelines. The following guidelines supplement specific provisions of the Amenity Policies and are generally applicable and shall govern the access and use of the Amenities:

(a) Registration and Access Cards. Each Patron must scan in an Access Card in order to access the Amenities and must have his or her assigned Access Card in their possession and available for inspection upon District Staff's request. Access Cards are only to be used by the Patron to whom they are issued. In the case of Guests, Guests should be accompanied by a Patron possessing a valid Access Card at all times or such Guest will be subject to confirmation of right to access the Amenities by District Staff.

(b) Attire. With the exception of the pool and wet areas where bathing suits are permitted, Patrons and Guests must be properly attired with shirts and shoes to use the Amenities for its intended use. Bathing suits and wet feet are not allowed indoors with the exception of the bathrooms appurtenant to the pool area.

(c) Food and Drink. Food and drink will be limited to designated areas only. No glass containers of any type are permitted at any of the Amenities. All persons using any of the Amenities must keep the area clean by properly disposing of trash or debris.

(d) Parking and Vehicles. Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, pond banks, roadsides, or in any way which blocks the normal flow of traffic. During special events, alternative parking arrangements may be authorized but only as directed by District Staff. Off-road bikes/vehicles (including ATVs), golf carts and other electric vehicles are prohibited on all property owned, maintained and operated by the District or at any of the Amenities within District unless they are owned by the District.

(e) Fireworks / Flames. Fireworks or open flames of any kind are not permitted anywhere on District owned property or adjacent areas.

(f) Skateboards, Etc. Bicycles, scooters, skateboards or rollerblades are not permitted on Amenity property which includes, but is not limited to, the amenity parking lot, pool area, tot lot, and sidewalks surrounding these areas.

(g) Grills. Personal barbeque grills are not permitted at the Amenities or on any other District owned property.

(h) Firearms. The possession and use of firearms shall be in strict accordance with Florida law.

(i) Equipment. All District equipment, furniture and other tangible property must be returned in good condition after use. Patrons and Guests are encouraged to notify District Staff if such items need repair, maintenance or cleaning.

(j) Littering. Patrons and Guests are responsible for cleaning up after themselves and helping to keep the Amenities clean at all times.

(k) Bounce Houses and Other Structures. Bounce houses and similar apparatus are permitted only outdoors and at the discretion of, and in areas designated by, the District in writing at least a week in advance of such request. Proof of liability insurance acceptable to the District shall also be required.

(l) **Excessive Noise.** Excessive noise that will disturb other Patrons and Guests is not permitted, including but not limited to use of cellular phones and speakers of any kind that amplify sound.

(m) **Lost or Stolen Property.** The District is not responsible for lost or stolen items. The Amenity Manager is not permitted to hold valuables or bags for Patrons or Guests. All found items should be turned into the Amenity Manager for storage in the lost and found, if one is available. Items will be stored in the lost and found for two (2) weeks after which District Staff shall dispose of such items in such manner as determined in its sole discretion; provided, however, that District Staff shall not be permitted to keep such items personally or to give such items to a Patron not otherwise claiming ownership.

(n) **Trespassing / Loitering.** There is no trespassing or loitering allowed at the Amenities.

(o) **Compliance with Laws and District Rules and Policies.** All Patrons and Guests shall abide by and comply with all applicable federal, state and local laws, rules, regulations, ordinances and policies, as well as all District Policies, while present at or utilizing the Amenities, and shall ensure that any minor for whom they are responsible also complies with the same.

(p) **Courtesy.** Patrons and Guests shall treat all District Staff and their designees, other Patrons and Guests with courtesy and respect. If District Staff requests that a Patron or Guest leave the Amenity Facilities due to failure to comply with these rules and policies, or due to a threat to the health, safety, or welfare, failure to comply may result in immediate suspension or termination of Amenity privileges.

(q) **Profanity / Obscenity.** Loud, profane, abusive, or obscene language or behavior is prohibited.

(r) **Emergencies.** In the event of an injury or other emergency, please contact 911 and alert District Staff immediately.

(s) **False Alarms.** Any Patron improperly attempting to enter the Amenity Facilities outside of regular operating hours or without the use of a valid Access Card and who thereby causes a security alert will be responsible for the full amount of any fee charged to the District in connection with such security alert and related response efforts.

(t) **Outside Vendors / Commercial Activity.** Outside vendors and commercial activity are prohibited on District property unless they are invited by the District as part of a District event or program or as authorized by the District in connection with a rental of the Amenity Facilities.

(u) **Organized Activities.** Any organized activities taking place at the Amenity Center must first be approved by the District. This includes, but is not limited to, fitness instruction, special events, etc.

(v) **Decorations.** Decorations of any type are not permitted to be affixed or placed on any Amenity Facilities. This includes, but is not limited to, hanging décor, table cloths, signage, etc.

SMOKING, DRUGS AND ALCOHOL

Smoking, including using any paraphernalia designed to consume tobacco or other substances such as vaping and electric and non-electronic devices, is prohibited anywhere inside the Amenity Facilities, including any building, or enclosed or fenced area to the maximum extent of the prohibitions set forth in Florida law, including the Florida Clean Indoor Air Act or other subsequent legislation. Additionally, to the extent not prohibited by law, smoking is discouraged in all other areas of the Amenities and on District owned property. All waste must be disposed of in the appropriate receptacles. Any violation of this policy shall be reported to District Staff.

Possession, use and/or consumption of illegal drugs or alcoholic beverages is prohibited at the Amenities and on all other District owned property absent express permission by the District subject to the provisions herein. Any person that appears to be under the influence of drugs or alcohol will be asked to leave the Amenities. Violation of this policy may result in suspension or termination of Amenity access and usage privileges and illegal drug use may be punished to the maximum extent allowed by law.

SERVICE ANIMAL POLICY

A Service Animal must be kept under the control of its handler by leash or harness, unless doing so interferes with the Service Animal's work or tasks or the individual's disability prevents doing so. The District may remove the Service Animal only under the following conditions:

- If the Service Animal is out of control and the handler does not take effective measures to control it;
- If the Service Animal is not housebroken; or,
- If the Service Animal's behavior poses a direct threat to the health and safety of others.

The District is prohibited from asking about the nature or extent of an individual's disability to determine whether an animal is a Service Animal or pet. However, the District may ask whether an animal is a Service Animal required because of a disability and what work or tasks the animal has been trained to perform.

SWIMMING POOL POLICIES

(1) **Operating Hours.** Swimming is permitted only during designated hours, as posted at the pool. Swimming is prohibited from 30 minutes before dusk until 30 minutes after dawn pursuant to the Florida Department of Health.

(2) **Swim at Your Own Risk.** Lifeguards are not on duty. All persons using the pool do so at their own risk and must abide by all swimming pool rules and policies.

(3) **Supervision of Minors.** Non-swimming children should have adult supervision with them and within arm's reach at all times. Persons unable to swim safely and/or without assistance must be accompanied by a capable adult at all times in and around the pool. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device MUST be supervised by an adult who is in the water and within arm's length of the child. Even proficient swimmers could find themselves at risk, the District recommends Patrons and Guests not swim alone.

(4) **Aquatic Toys and Recreational Equipment.** No flotation devices are allowed in the pool except for water wings and swim rings used by small children, under the direct supervision of an adult as specified in Section (3) immediately above. Inflatable rafts, balls, and pool floats are prohibited. Pool noodles and small children's toys are acceptable.

(5) **Prevention of Disease.** All swimmers must shower before initially entering the pool. Persons with open cuts, wounds, sores or blisters, nasal or ear discharge, or who are experiencing diarrhea may not use the pool. No person should use the pool with or suspected of having a communicable disease which could be transmitted through the use of the pool.

(6) **Attire.** Appropriate swimming attire (swimsuits) must be worn at all times.

(7) **Conduct.** No cursing, offensive language or gestures, threatening language or behavior, or lewd behavior is allowed.

(8) **Horseplay.** No jumping, pushing, running, wrestling, excessive splashing, sitting or standing on shoulders, spitting water, or other horseplay is allowed in the pool or on the pool deck area.

(9) **Diving.** Diving is strictly prohibited at the pool. Back dives, back flips, back jumps, cannonball splashing or other dangerous actions are prohibited.

(10) **Music / Audio.** Radios and other audio devices, such as speakers, are prohibited; other than when used with headphones.

(11) **Weather.** The pool and pool area will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning. This policy shall be enforced in staffed and unmonitored and unstaffed Amenities.

(12) **Pool Furniture; Reservation of Tables or Chairs.** Tables and chairs may not be removed from the pool deck. Tables or chairs on the deck area may not be reserved by placing towels or personal belongings on them except temporarily to allow the Patron using them to enter the pool or use the restroom facilities.

(13) **Entrances.** Pool entrances must be kept clear at all times.

(14) **Pollution.** No one shall pollute the pool. Anyone who does pollute the pool is liable for any costs incurred in treating and reopening the pool.

(15) **Swim Diapers.** Children under the age of three (3) years, and anyone who is not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste contaminating the swimming pool and deck area. If contamination occurs, the pool will be shocked and closed for a period of at least twelve (12) hours. Persons not abiding by this policy shall be responsible for any costs incurred in treating and reopening the pool.

(16) **Staff Only.** Only authorized staff members and contractors are allowed in the service and chemical storage areas. Only authorized staff members and contractors may operate pool equipment or use pool chemicals.

(17) **Pool Closure.** In addition to local municipal, county and the State of Florida health code standards for pools and pool facilities, and as noted above, the pool will be closed for the following reasons:

- During severe weather conditions (heavy rain, lightning and thunder) and warnings, especially when visibility to the pool bottom is compromised (deck also closed).
- For thirty (30) minutes following the last occurrence of thunder or lightning (deck also closed).
- Operational and mechanical treatments or difficulties affecting pool water quality.
- For a reasonable period following any mishap that resulted in contamination of pool water.
- Any other reason deemed to be in the best interests of the District as determined by District Staff.

(18) **Containers.** No glass, breakable items, or alcoholic beverages are permitted in the pool area. No food or chewing gum is allowed in the pool.

(19) **No Private Rentals.** The pool area is not available for rental for private events. All pool rules and limitations on authorized numbers of Guests remain in full affect at all times.

(20) **Programming.** District Staff reserves the right to authorize all programs and activities, including with regard to the number of guest participants, equipment, supplies, usage, etc., conducted at the pool, including swim lessons, aquatic/recreational programs and pool parties. Any organized activities taking place at the Amenity Center must first be approved by the District in writing.

(21) **Pets.** Pets, with the exception of Service Animals, are not permitted within the pool area at any time.

PLAYGROUND POLICIES

(1) **Use at Own Risk.** Patrons may use the playgrounds and parks at their own risk and must comply with all posted signage.

(2) **Hours of Operation.** Unless otherwise posted, all playground and park hours are from dawn to dusk.

(3) **Supervision of Children.** Supervision by an adult eighteen (18) years and older is required for children twelve (12) years of age or under. Children must always remain within the line of sight of the supervising adult. All children are expected to play cooperatively with other children.

(4) **Shoes.** Proper footwear is required and no loose clothing, especially with strings, should be worn.

(5) **Mulch.** The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.

(6) **Food & Drink.** No food, drinks or gum are permitted on the playground, other than such water in non-breakable containers as may be necessary for reasonable hydration, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.

(7) **Glass.** No glass containers or objects are permitted. Patrons should notify District Staff if broken glass is observed at the playground or parks.

(8) **Pets.** Pets, with the exception of Service Animals, are not permitted within the playground area at any time.

LAKES AND PONDS POLICIES

Lakes within the District primarily function as retention ponds to facilitate the District's system for treatment of stormwater runoff and overflow. As a result, contaminants may be present in the water. These policies are intended to limit contact with such contaminants and ensure continued operations of the Lakes while allowing limited recreational use.

(1) Users of District Lakes shall not engage in any conduct or omission that violates any ordinance, resolution, law, permit requirement or regulations of any governmental entity relating to the District Lakes.

(2) Wading and swimming in District Lakes are prohibited.

(3) Boating (motorized and non-motorized), paddleboarding, and other recreational water activities are prohibited in District Lakes.

(4) Patrons may fish from District Lakes in designated areas only. However, the District has a "catch and release" policy for all fish caught.

(5) Pets are not allowed in District Lakes.

(6) Owners of property abutting the District Lakes shall take such actions as may be necessary to remove underbrush, weeds or unsightly growth from the Owner's property that detract from the overall beauty and safety of the property. Further, all Owners shall not make improvements on private property that negatively affect the Lakes, including causing erosion or impairments to the Lakes as a stormwater system.

(7) No docks or other structures, whether permanent or temporary, shall be constructed and placed in or around the District Lakes or other District stormwater management facilities unless properly permitted and approved by the District and other applicable governmental agencies.

(8) No pipes, pumps or other devices used for irrigation, or the withdrawal of water shall be placed in or around the District Lakes, except by the District.

(9) No foreign materials may be disposed of in the District Lakes, including, but not limited to tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the Lake environment.

(10) Easements through resident backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. Access to residents' backyards via these maintenance easements is prohibited. Unless individual property owners explicitly grant permission for others to access their backyards, entering their private property can be considered trespassing. Please be considerate of the privacy rights of other residents.

(11) Beware of wildlife, water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in stormwater management facilities in Florida. Wildlife may not be fed. Wildlife may neither be removed from nor released into the District Lakes; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission ("FWC"). Anyone concerned about an alligator is encouraged to call FWC's toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).

(12) Any hazardous conditions concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.

SUSPENSION AND TERMINATION OF PRIVILEGES

SUSPENSION AND TERMINATION OF ACCESS RULE

Law Implemented: ss. 120.69, 190.011, 190.012, Fla. Stat. (2025)
Effective Date: July 8, 2026

In accordance with Chapters 190 and 120 of the Florida Statutes, and on July 8, 2026 at a duly noticed public meeting, the Board of Supervisors ("Board") of the Woodland Ranch Estates Community Development District ("District") adopted the following rules / policies to govern disciplinary and enforcement matters. All prior rules / policies of the District governing this subject matter are hereby rescinded for any violations occurring after the date stated above.

---

1. **Introduction.** This rule addresses disciplinary and enforcement matters relating to the use of the Amenities and other properties owned and managed by the District ("Amenity Center" or "Amenity Facilities").

2. **General Rule.** All persons using the Amenity Facilities and entering District properties are responsible for compliance with the Policies established for the safe operations of the District's Amenity Facilities.

3. **Access Card.** Access Cards are the property of the District. The District may request surrender of, or may deactivate, an Access Card for violation of the District's Policies established for the safe operations of the District's Amenity Facilities.

4. **Suspension and Termination of Rights.** The District, through its Board of Supervisors ("Board") and District Manager shall have the right to restrict or suspend, and after a hearing as set forth herein, terminate the Amenity Facilities access of any Patron and members of their household or Guests to use all or a portion of the Amenity Facilities for any of the following acts (each, a "Violation"):

a. Submitting false information on any application for use of the Amenity Facilities, including but not limited to facility rental applications;

b. Failing to abide by the terms of rental applications;

c. Permitting the unauthorized use of a Patron Card or otherwise facilitating or allowing unauthorized use of the Amenity Facilities;

d. Exhibiting inappropriate behavior or repeatedly wearing inappropriate attire;

e. Failing to pay amounts owed to the District in a proper and timely manner (with the exception of special assessments);

f. Failing to abide by any District rules or policies (e.g., Amenity Policies);

g. Treating District Staff, contractors, representatives, residents, Patrons or Guests, in a harassing or abusive manner;

h. Damaging, destroying, rendering inoperable or interfering with the operation of District property, Amenities or other property located on District property;

i. Failing to reimburse the District for Amenities or property damaged by such person, or a minor for whom the person has charge, or a Guest;

j. Engaging in conduct that is likely to endanger the health, safety, or welfare of the District,

District Staff, contractors, representatives, landowners, Patrons or Guests;

k. Committing or being alleged, in good faith, to have committed a crime on District property that leads the District to reasonably believe the health, safety or welfare of the District, District Staff, contractors, representatives, landowners, Patrons or Guests is likely endangered;

l. Engaging in another Violation after a verbal warning has been given by staff (which verbal warning is not required); or

m. Such person's Guest or a member of their household committing any of the above Violations.

Permanent termination of access to the District's Amenity Facilities shall only be considered and implemented by the Board in situations that pose a long term or continuing threat to the health, safety and/or welfare of the District, District Staff, contractors, representatives, landowners, Patrons or Guests. The Board, in its sole discretion and upon motion of any Board member, may vote to rescind a termination of access to the Amenity Facilities.

5. Suspension Procedures.

a. ***Immediate Suspension***. The District Manager or his or her designee has the ability to immediately remove any person from one or all Amenities or issue a suspension for up to sixty (60) days for the Violations described above, or when such action is necessary to protect the health, safety and welfare of other Patrons and their Guests, or to protect the District's Amenities or property from damage. If, based on the nature of the offense, staff recommends a suspension longer than sixty (60) days, such suspension shall be considered at the next Board meeting. Crimes committed or allegedly committed on District property shall automatically result in an immediate suspension until the next Board meeting.

b. ***Notice of Suspension***. The District Manager or his or her designee shall mail a letter to the person suspended referencing the conduct at issue, the sections of the District's rules and policies violated, the time, date, and location of the next regular Board meeting where the person's suspension will be presented to the Board, and a statement that the person has a right to appear before the Board and offer testimony and evidence why the suspension should be lifted. If the person is a minor, the letter shall be sent to the adults at the address within the community where the minor resides.

6. Administrative Reimbursement. The Board may in its discretion require payment of an administrative reimbursement of up to Five Hundred Dollars ($500) in order to offset the actual legal and/or administrative expenses incurred by the District as a result of a Violation ("Administrative Reimbursement"). Such Administrative Reimbursement shall be in addition to any suspension or termination of Amenity access, any applicable legal action warranted by the circumstances, and/or any Property Damage Reimbursement (defined below).

7. Property Damage Reimbursement. If damage to District property or Amenities occurred in connection with a Violation, the person or persons who caused the damage, or the person whose guest caused the damage, or the person who has charge of a minor that caused the damage, shall reimburse the District for the costs of cleaning, repairing, and/or replacing the property ("Property Damage Reimbursement"). Such Property Damage Reimbursement shall be in addition to any suspension or termination of Amenity access, any applicable legal action warranted by the circumstances, and/or any Administrative Reimbursement.

8. Initial Hearing by the Board; Administrative Reimbursement; Property Damage Reimbursement.

a. If a person's Amenity Facilities privileges are suspended, as referenced in Section 5, such person shall be entitled to a hearing at the next regularly scheduled Board meeting that is at least eight (8) days after the initial suspension, as evidenced by the date of notice sent by certified electronic or other mail service or as soon thereafter as a Board meeting is held if the meeting referenced in the letter is canceled, during which both District staff and the person subject to the suspension shall be given the opportunity to appear, present testimony and evidence, cross examine witnesses present, and make arguments. The Board may also ask questions of District Staff, the person subject to the suspension, and witnesses present. All persons are entitled to be represented by a licensed Florida attorney at such hearing if they so choose. Any written materials should be submitted at least seven (7) days before the hearing for consideration by the Board. If the date of the suspension is less than eight (8) days before a Board meeting, the hearing may be scheduled for the following Board meeting at the discretion of the person subject to the suspension.

b. The person subject to the suspension may request an extension of the hearing date to a future Board meeting, which shall be granted upon a showing of good cause, but such extension shall not stay the suspension.

c. After the presentations by District Staff, witnesses and the person subject to the suspension, the Board shall consider the facts and circumstances and determine whether to lift or extend the suspension or impose a termination. In determining the length of any suspension, or a termination, the Board shall consider the nature of the conduct, the circumstances of the conduct, the number of rules or policies violated, the person's escalation or de-escalation of the situation, and any prior Violations and/or suspensions.

d. The Board shall also determine whether an Administrative Reimbursement is warranted and, if so, set the amount of such Administrative Reimbursement.

e. The Board shall also determine whether a Property Damage Reimbursement is warranted and, if so, set the amount of such Property Damage Reimbursement. If the cost to clean, repair and/or replace the property is not yet available, the Property Damage Reimbursement shall be fixed at the next regularly scheduled Board meeting after the cost to clean, repair, and/or replace the property is known.

f. After the conclusion of the hearing, the District Manager or his/her designee shall mail a letter to the person suspended identifying the Board's determination at such hearing.

9. Suspension by the Board. The Board on its own initiative acting at a noticed public meeting may elect to consider a suspension of a person's access for committing any of the Violations outlined in Section 4. In such circumstances, a letter shall be sent to the person suspended which contains all the information required by Section 5, and the hearing shall be conducted in accordance with Section 8.

10. Automatic Extension of Suspension for Non-Payment. Unless there is an affirmative vote of the Board otherwise, no suspension or termination will be lifted or expire until all Administrative Reimbursements and Property Damage Reimbursements have been paid to the District. If an Administrative Reimbursement or Property Damage Reimbursement is not paid by its due date, the District reserves the right to request surrender of, or deactivate, all Access Cards associated with an address within the District until such time as the outstanding amounts are paid.

11. Appeal of Board Suspension. After the hearing held by the Board required by Section 8, a person subject to a suspension or termination may appeal the suspension or termination, or the assessment or amount of an Administrative Reimbursement or Property Damage Reimbursement, to the Board by filing a written request for an appeal ("Appeal Request"). The filing of an Appeal Request shall not result in the stay of the suspension or termination. The Appeal Request shall be filed within thirty (30) calendar days after mailing the notice of the Board's determination as required by Section 8(f), above. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file an Appeal Request shall constitute a waiver of all rights to protest the District's suspension or termination and shall constitute a failure to exhaust administrative remedies. The District shall consider the appeal at a Board meeting and shall provide reasonable notice to the person of the Board meeting where the appeal will be considered. At the appeal stage, no new evidence shall be offered or considered. Instead, the appeal is an opportunity for the person subject to the suspension or termination to argue, based on the evidence elicited at the hearing, why the suspension or termination should be reduced or vacated. The Board may take any action deemed by it in its sole discretion to be appropriate under the circumstances, including affirming, overturning, or otherwise modifying the suspension or termination. The Board's decision on appeal shall be final.

12. Legal Action; Criminal Prosecution; Trespass. If any person is found to have committed a Violation, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature. If a person subject to suspension or termination is found at the Amenity Facilities, such person will be subject to arrest for trespassing. If a trespass warrant is issued to a person by a law enforcement agency, the District has no obligation to seek a withdrawal or termination of the trespass warrant even though the issuance of the trespass warrant may effectively prevent a person from using the District's Amenities after expiration of a suspension imposed by the District.

13. Severability. If any section, paragraph, clause or provision of this rule shall be held to be invalid or ineffective for any reason, the remainder of this rule shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this rule would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.

USE AT OWN RISK; INDEMNIFICATION

Any Patron, Guest, or other person who participates in the Activities (as defined below), shall do so at his or her own risk, and said Patron, Guest or other person and any of his or her Guests or invitees and any members of his or her Household shall indemnify, defend, release, hold harmless and forever discharge the District and its present, former and future supervisors, staff, officers, employees, representatives, agents and contractors of each (together, "Indemnitees"), for any and all liability, claims, lawsuits, actions, suits or demands, whether known or unknown, in law or equity, by any individual of any age, or any corporation or other entity, for any and all loss, injury, damage, theft, real or personal property damage, expenses (including attorneys' fees, paralegal fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, mediation, trial court and appellate proceedings), and harm of any kind or nature arising out of or in connection with his or her participation in the Activities, regardless of determination of who may be wholly or partially at fault.

Should any Patron, Guest, or other person bring suit against the Indemnitees in connection with the Activities or relating in any way to the Amenities, and fail to obtain judgment therein against the Indemnitees, said Patron, Guest, or other person shall be liable to the District for all attorneys' fees, paralegal fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, mediation, trial court, and appellate proceedings.

The waiver of liability contained herein does not apply to any grossly negligent act by the Indemnitees.

For purposes of this section, the term "Activities" means the use of or acceptance of the use of the Amenities, or engagement in any contest, game, function, exercise, competition, sport, event or other activity operated, organized, arranged or sponsored by the District, its contractors or third parties authorized by the District, including any use of District property or the Amenities whatsoever.

SOVEREIGN IMMUNITY

Nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity or limited waiver of liability contained in Section 768.28, F.S., or other statutes or law.

SEVERABILITY

The invalidity or unenforceability of any one or more provisions of these Policies shall not affect the validity or enforceability of the remaining provisions, or any part of the Policies not held to be invalid or unenforceable.

AMENDMENTS AND WAIVERS

The Board in its sole discretion may amend these Amenity Policies from time to time provided that the Suspension and Termination of Access Rule and all rates, fees and charges will only be permanently changed during a public hearing and consistent with Chapter 120, Florida Statutes. The Amenity Policies may be changed by vote or consensus of the Board at a public meeting but does not require a public hearing. The Board by vote at a public meeting or the District Manager may elect in its/their sole discretion at any time to grant waivers to any of the provisions of these Amenity Policies, provided however that the Board is informed within a reasonable time of any such waivers.

Exhibit A: Amenity Rates
Exhibit B: Amenity Access Registration Form
Exhibit C: Assignment of Amenity Rights and Privileges
Exhibit D: Address/Identification Confidentiality Request From Public Records Disclosure

EXHIBIT A
AMENITY RATES

TYPE	RATE
Annual User Fee	$2,000.00 - $4,000.00
Replacement/Additional Access Card	$25.00
Returned Check/Insufficient Funds Fee	$50.00
Administrative Fee	Up to $500.00

EXHIBIT B
AMENITIES ACCESS REGISTRATION FORM

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
AMENITIES ACCESS REGISTRATION FORM

NAME: ______________________________

ADDRESS: ______________________________

HOME TELEPHONE: ______________ CELL PHONE: ______________

EMAIL ADDRESS: ______________________________

ADDITIONAL RESIDENT 1: ______________ DOB IF UNDER 18 ______________

ADDITIONAL RESIDENT 2: ______________ DOB IF UNDER 18 ______________

ADDITIONAL RESIDENT 3: ______________ DOB IF UNDER 18 ______________

ADDITIONAL RESIDENT 4: ______________ DOB IF UNDER 18 ______________

ADDITIONAL RESIDENT 5: ______________ DOB IF UNDER 18 ______________

ACCEPTANCE:

I acknowledge receipt of the Access Card(s) for the above-listed residents and that the above information is true and correct. I understand that I have willingly provided all the information requested above and that it may be used by the Woodland Ranch Estates Community Development District ("District") for various purposes. **I also understand that by providing this information that it may be accessed under public records laws.** I also understand that I am financially responsible for any damage caused by me, my family members and my guests and the damages resulting from the loss or theft of my or my family members' Access Card(s). It is understood that Access Cards are the property of the District and are non-transferable except in accordance with the District's rules, policies and/or regulations, and any necessary replacement will be at an applicable replacement Access Card fee. In consideration for the admittance of the above listed persons and their guests into the facilities owned and operated by the District, I agree to hold harmless and release the District, its supervisors, agents, officers, professional staff and employees from any and all liability for any injuries that might occur, whether such occurrence happens wholly or in part by me or my family members' or guests' fault, in conjunction with the use of any of the District's Amenities (as defined in the District's Amenity Policies and Rates), as well while on the District's property. Nothing herein shall be considered as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28 Florida Statutes or other statute.

______________________________ ______________
Signature of Patron (Parent or Legal Guardian if Minor) Date

AFFIDAVIT OF RESIDENCY: ***(REQUIRED IF LEGAL FORM OF PROOF OF RESIDENCY NOT PROVIDED)***

I hereby state that the address listed above is the bona fide residence for all residents listed in this Amenities Access Registration Form and that such address is located within the Woodland Ranch Estates Community Development District. I acknowledge that a false statement in this affidavit may subject me to penalties for making a false statement pursuant to Section 837.06, *Florida Statutes*. I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

____
Signature of Patron
State of Florida
County of __________________

The foregoing was acknowledged before me by means of ▢ physical presence or ▢ online notarization this ____ day of _________, 20__, by ____________________ who is [ ] personally known to me or [ ] produced ______________________ as identification.

(NOTARY SEAL) ______________________________
Official Notary Public Signature

RECEIPT OF DISTRICT'S AMENITY POLICIES AND RATES:

I acknowledge that I have been provided a copy of and understand the terms in the **Amenity Policies** of the Woodland Ranch Estates Community Development District.

_______________________________________ ____________________
Signature of Patron Date
(Parent or Legal Guardian if minor)

GUEST POLICY:

Please refer to the **Amenity Policies** for the most current policies regarding Guests.

PLEASE RETURN THIS FORM TO:
Woodland Ranch Estates Community Development District
c/o Governmental Management Services-CF, LLC
219 East Livingston Street
Orlando, FL 32801
Tel: (407) 841-5524

OFFICE USE ONLY:

____________ ___________________ _________________________
Date Received Date Entered in System Staff Member Signature

PRIMARY RESIDENT: Access Card #

ADDITIONAL INFORMATION:

Phase ___ – _____ Phase ____ – ____ Phase ____ – _____

New Construction: _____ Re-Sale: ______ Prior Owner: _______________________

Rental: _____ Landlord/Owner: ______________________________________
Lease Term: ________________ Tenant/Renter: _______________________________________

EXHIBIT C
ASSIGNMENT OF AMENITY RIGHTS AND PRIVILEGES

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT ASSIGNMENT OF AMENITY RIGHTS AND PRIVILEGES

Instructions: All capitalized terms are as defined in the District's Amenity Policies. This form must be completed in its entirety and returned to the District Manager or District Staff, as applicable, in order for amenity access privileges to be granted to any Renter. The form must be completed and signed by **all owners and co-owners** of the subject property and witnessed. Signatures of agents or property managers acting on behalf of the owner will not be accepted unless accompanied by a properly executed Power of Attorney document granting specific authority to sign the owners' names for this purpose. Upon acceptance of this properly completed document, any Access Cards previously issued to the Household will be deactivated and listed Renters become eligible to apply for Access Cards for the designated lease period. A fee of $25.00 per Access Card issued is payable by cash or check at the time a card is issued.

Agreement made this date ________________________ between the owners of the property located at:

____ ("Property")
(Property address)

1. Owners of the Property, by their signatures below, attest the existence of a lawful tenancy with effective dates beginning (date)_____________________ terminating (date) ___________________. If length of tenancy is month to month or of an indefinite duration, this Assignment will only be effective for a three (3) month period and after that must be renewed.

2. Owners wish to transfer the rights and privileges to the use and enjoyment of the Amenities within the District to Renters.

3. Upon this transfer, Owners acknowledge their Access Cards will be deactivated as of the date of such transfer.

4. Upon this transfer, Renters acknowledge they must obtain their Access Cards from the District and that Renters have received or have reviewed a copy of the Amenity Policies, dated [DATE] and updated from time to time, to which they agree to follow.

5. Owners acknowledge that nothing in this assignment has any effect on their responsibilities as the owners of the Property to timely pay all Woodland Ranch Estates Community Development District fees and special assessments.

6. Renters acknowledge at the end of their tenancy; their Access Cards will be deactivated as of the date their tenancy ends. In the case of a month to month tenancy or a tenancy of indefinite duration acknowledge that their Access Cards will be deactivated after three (3) months but may be renewed by a further assignment by the Owners.

7. Owners and Residents acknowledge that this document is subject to public review under Chapter 119, Florida's Public Records Laws.

ALL OWNERS MUST SIGN BELOW

___________________________	___________________________
Owner Signature (required)	**Witness Signature (required)**
___________________________	___________________________
Owner Printed Name (required)	**Witness Printed Name (required)**
___________________________	___________________________

(Additional Owners continue on separate page)

EXHIBIT D

ADDRESS/IDENTIFICATION CONFIDENTIALITY REQUEST FROM PUBLIC RECORDS DISCLOSURE

Florida law allows certain persons to request that a governmental entity not publicly disclose his/her specific identifying information and/or address in any of the entity's governmental records. If eligible under Florida law, submit this completed form to District. Note that this form is not *intended to be an exhaustive list of exemptions, and other exemptions may apply. It is your responsibility to ensure that you are eligible under Florida law for the exemption claimed, and the District reserves the right to pursue any available legal remedies in the event that no exemption exists and the District is harmed as a result.*

I hereby request the exemption (check applicable exemption category) for the person named below:

- ☐ Code Enforcement Officer*
- ☐ Dept. of Children and Family Services personnel with investigative duties involving abuse, neglect, exploitation, fraud, theft, or other criminal activities.*
- ☐ Dept. of Health personnel whose duties are to support the investigation of child abuse or neglect.*
- ☐ Dept. of Revenue personnel or local government personnel with duties relating to revenue collection and enforcement or child support enforcement.*
- ☐ Dept. of Business and Professional Regulation investigator or inspector (By signature below, it is certified that the person made "reasonable efforts to protect information from being accessible through other means available to the public.").*
- ☐ Firefighter certified in compliance with s. 633.408, F.S.
- ☐ Guardian ad litem (By signature below, it is certified that the person made "reasonable efforts to protect such information from being accessible through other means available to the public.").*
- ☐ Human resource, labor relations, or employee relations director, assistant director, manager or assistant manager of any local government agency or water management district whose duties include hiring and firing employees, labor contract negotiation, administration, or other personnel-related duties.*
- ☐ Judge or justice of the Florida Supreme Court, district court of appeal, circuit court and county court.*
- ☐ Judicial or quasi-judicial officer (general and special magistrate, judge of compensation claims, administrative law judge of the Division of Administrative Hearings, and child support enforcement hearing officer) (By signature below, it is certified that the person made "reasonable" efforts to protect such information from being accessible through other means available to the public.").
- ☐ Juvenile probation officer or supervisor, detention superintendent, assistant detention superintendent, juvenile detention officer I or II, juvenile detention officer supervisor, juvenile residential officer or supervisors I or II, juvenile counselor or supervisor, human services counselor administrators, senior human services counselor administrators rehabilitation therapist, and social services counselor of the Dept. of Juvenile Justice.*
- ☐ Law enforcement personnel including correctional officers and correctional probation officers.*
- ☐ Prosecutor (includes state attorney, assistant state attorney, statewide prosecutor, assistant statewide prosecutor). *
- ☐ Public defenders and criminal conflict and civil regional counsel (includes assistant public defenders, assistant criminal conflict and assistant civil regional counsel).*
- ☐ U.S. attorney or assistant attorney, U.S. appellate judge, U.S district court judge and U.S. magistrate (By signature below, it is certified that the person made "reasonable efforts to protect information from being accessible through other means available to the public.").*
- ☐ Victim of sexual battery, aggravated child abuse, aggravated stalking, harassment, aggravated battery or domestic violence. (Attach official verification that crime occurred.). This is only a 5-year exemption. **
- ☐ County Tax Collector (By signature below, it is certified that the person made "reasonable efforts to protect information from being accessible through other means available to the public.").
- ☐ Other (list applicable statute):

Printed Name:

____

____

Residence Address (City, State, Zip):

____

____

Prior/Current Position (for purpose of claiming exemption)**:**

Years Held: _____

Description of Position:

____

____

Signature: ____ Date: ____________________________________

If request is submitted instead by the person's employing agency, complete the following:

Agency: ____ Name/Title: _______________________________

To request an exemption for your spouse or child's identifying information and address, please submit a separate sheet with the name, date of birth, and relationship. ***Available to both current and former employees. **Florida law does not make this exemption applicable to the spouse or child of a donor or victim.**

SECTION 8

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT SETTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2027; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Woodland Ranch Estates Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Polk County, Florida; and

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

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

WHEREAS, the Board of Supervisors desires to adopt an annual meeting schedule for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), attached as **Exhibit A**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The Fiscal Year 2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 8th day of June 2026.

ATTEST:	**WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A:

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT NOTICE OF MEETINGS FOR FISCAL YEAR 2027

The Board of Supervisors ("Board") of the Woodland Ranch Estates Community Development District ("District") will hold their regular meetings for Fiscal Year 2027 at the Holiday Inn Winter Haven – 200 Cypress Gardens Blvd, Winter Haven, FL, 33880 at 2:00 p.m. on the following dates, unless otherwise indicated as follows:

Wednesday, October 14, 2026
Wednesday, November 11, 2026
Wednesday, December 9, 2026
Wednesday, January 13, 2027
Wednesday, February 10, 2027
Wednesday, March 10, 2027
Wednesday, April 14, 2027
Wednesday, May 12, 2027
Wednesday, June 9, 2027
Wednesday, July 14, 2027
Wednesday, August 11, 2027
Wednesday, September 8, 2027

The meetings will be conducted in accordance with the provisions of Florida law for community development districts and, other than the closed session described above, will be open to the public. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for the meetings may be obtained by contacting the office of the District Manager c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801; Phone: (407) 841-5524 ("District Manager's Office").

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any meeting because of a disability or physical impairment should contact the District Office at (321) 263-0132 at least three (3) business days 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 Office.

A person who decides to appeal any decision made at a 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 such appeal is to be based.

District Manager

SECTION 9

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District's Board of Supervisors ("**Board**") "shall exercise the powers granted to the district pursuant to Chapter 190, *Florida Statutes*," and the Board shall consist of five (5) members; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

Seat Number	Supervisor	Term Expiration Date
1	Gary Hatmaker	11/2026
2	Halsey Carson	11/2026
3	Cody Hatmaker	11/2028
4	Vacant	11/2028
5	Corey Hatmaker	11/2026

This year, Seat 1 currently held by Gary Hatmaker, Seat 2 currently held by Halsey Carson, and Seat 5 currently held by Corey Hatmaker, respectively, are subject to a landowner election by landowners in November 2026. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNERS' ELECTION**. In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held

on Wednesday, the 11th day of November 2026, at 2:00 p.m., and located at Holiday Inn - Winter Haven, 200 Cypress Gardens Boulevard, Winter Haven, Florida 33880.

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

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its **July 8, 2026,** meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services – Central Florida LLC, located at 219 East Livingston Street, Orlando, Florida 32801.

5. **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.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2026.

ATTEST:	**WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
SECRETARY / ASST. SECRETARY	CHAIRPERSON / VICE CHAIRPERSON

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Woodland Ranch Estates Community Development District (**"District"**) the location of which is generally described as comprising of a parcel or parcels of land containing approximately 124 acres, more or less generally is located on the east and west side of H.L. Smith Road, approximately 1.75 miles south of Lake Hatchineha Road, within the Town of Dundee, Polk County, Florida. advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District's Board of Supervisors (**"Board"**, and individually, **"Supervisor"**). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE:	Wednesday, November 11, 2026
HOUR:	2:00 p.m.
LOCATION:	Holiday-Inn, Winter Haven 200 Cypress Gardens Boulevard Winter Haven, Florida 33880

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801 Ph: (407) 841-5524 (**"District Manager's Office"**). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. 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.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such 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.

District Manager
Run Date(s): __________ & _____________

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF WOODLAND RANCH ESTATESCOMMUNITY DEVELOPMENT DISTRICT FOR THE ELECTION OF SUPERVISORS

DATE OF LANDOWNERS' MEETING: **November 11, 2026**

TIME: **2:00 P.M.**

LOCATION: **Holiday-Inn, Winter Haven**
200 Cypress Gardens Boulevard
Winter Haven, Florida 33880

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

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

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

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

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

LANDOWNER PROXY

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 11, 2026

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints ______________________________ ("**Proxy Holder**") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Woodland Ranch Estates Community Development District to be held at the **Holiday-Inn, Winter Haven, 200 Cypress Gardens Boulevard Winter Haven, Florida 33880, on November 11, 2026, at 2:00 .m.,** and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

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

____
Printed Name of Legal Owner

______________________________ ______________________________
Signature of Legal Owner Date

Parcel Description	**Acreage**	**Authorized Votes**
______________________________	______	______
______________________________	______	______
______________________________	______	______

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

Total Number of Authorized Votes: ______

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2025), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

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

OFFICIAL BALLOT
WOODLAND RANCH ESTATESCOMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – November 11, 2026

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

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

Description **Acreage**

____ ________
____ ________
____ ________

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

or

Attach Proxy.

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

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
1		
2		
5		

Date: ______________________________

Signed: ______________________________
Printed Name: _________________________

SECTION 10

WOODLAND RANCH ESTATES
COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DUNDEE, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DUNDEE, FLORIDA

TABLE OF CONTENTS

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Woodland Ranch Estates Community Development District
Town of Dundee, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Woodland Ranch Estates Community Development District, Town of Dundee, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 2, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Woodland Ranch Estates Community Development District, Town of Dundee, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of ($70,082).

- The change in the District's total net position in comparison with the prior fiscal year was ($59,165), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $428,694, an increase of $423,371 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION
SEPTEMBER 30,

	2025	2024
Current and other assets	$ 564,533	$ 15,883
Capital assets, net of depreciation	5,579,567	-
Total assets	6,144,100	15,883
Current liabilities	272,942	10,560
Long-term liabilities	5,941,240	16,240
Total liabilities	6,214,182	26,800
Net position		
Net investment in capital assets	(361,673)	-
Restricted	286,750	-
Unrestricted	4,841	(10,917)
Total net position	$ (70,082)	$ (10,917)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

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

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

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2025	2024
Revenues:		
Program revenues		
Operating grants and contributions	$ 81,331	$ 29,196
Capital grants and contributions	460,969	-
Total revenues	542,300	29,196
Expenses:		
General government	70,967	48,723
Bond issue costs	313,875	-
Interest	216,623	-
Total expenses	601,465	48,723
Change in net position	(59,165)	(19,527)
Net position - beginning	(10,917)	8,610
Net position - ending	$ (70,082)	$ (10,917)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was $601,465. The costs of the District's activities were funded by program revenues which were comprised of Developer contributions and interest income. In total, expenses, increased from the prior fiscal year. The majority of the increase was the result of interest expense and bond issuance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $5,579,567 invested in capital assets for its governmental activities. In the government-wide financial statements no depreciation has been taken. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $5,925,000 in Bonds outstanding for its governmental activities and $16,240 in developer advances. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District anticipates an increase in general operations as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Woodland Ranch Estates Community Development District's Finance Department at 219 E. Livingston Street, Orlando, FL 32801.

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DUNDEE, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 4,841
Due from Developer	6,839
Restricted assets:	
Investments	552,853
Capital assets:	
Nondepreciable	5,579,567
Total assets	6,144,100
LIABILITIES	
Accounts payable	6,839
Accrued interest payable	137,103
Unearned revenue	129,000
Non-current liabilities:	
Due within one year	85,000
Due in more than one year	5,856,240
Total liabilities	6,214,182
NET POSITION	
Net investment in capital assets	(361,673)
Restricted for debt service	276,501
Restricted for capital projects	10,249
Unrestricted	4,841
Total net position	$ (70,082)

See notes to the financial statements

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DUNDEE, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	$ 70,967	$ 70,485	$ 460,969	$ 460,487
Interest on long-term debt	216,623	10,846	-	(205,777)
Bond issue costs	313,875	-	-	(313,875)
Total governmental activities	601,465	81,331	460,969	(59,165)
		Change in net position		(59,165)
		Net position - beginning		(10,917)
		Net position - ending		$ (70,082)

See notes to the financial statements

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DUNDEE, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash and cash equivalents	$ 4,841	$ -	$ -	$ 4,841
Investments	-	542,604	10,249	552,853
Due from Developer	6,839	-	-	6,839
Due from other funds	129,000	-	-	129,000
Total assets	$ 140,680	$ 542,604	$ 10,249	$ 693,533
LIABILITIES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 6,839	$ -	$ -	$ 6,839
Due to other funds	-	129,000	-	129,000
Unearned revenue	129,000	-	-	129,000
Total liabilities	135,839	129,000	-	264,839
Fund balances:				
Restricted for:				
Debt service	-	413,604	-	413,604
Capital projects	-	-	10,249	10,249
Unassigned	4,841	-	-	4,841
Total fund balances	4,841	413,604	10,249	428,694
Total liabilities and fund balances	$ 140,680	$ 542,604	$ 10,249	$ 693,533

See notes to the financial statements

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DUNDEE, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Fund balance - governmental funds		$ 428,694
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.		
Cost of capital assets	5,579,567	
Accumulated depreciation	-	5,579,567
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(137,103)	
Bonds payable	(5,925,000)	
Developer advances	(16,240)	(6,078,343)
Net position of governmental activities		$ (70,082)

See notes to the financial statements

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DUNDEE, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Developer contributions	$ 70,485	$ -	$ 460,260	$ 530,745
Interest earnings	-	10,846	709	11,555
Total revenues	70,485	10,846	460,969	542,300
EXPENDITURES				
Current:				
General government	70,967	-	-	70,967
Debt service:				
Principal	-	-	-	-
Interest	-	79,520	-	79,520
Bond issuance costs	-	-	313,875	313,875
Capital outlay	-	-	5,579,567	5,579,567
Total expenditures	70,967	79,520	5,893,442	6,043,929
Excess (deficiency) of revenues over (under) expenditures	(482)	(68,674)	(5,432,473)	(5,501,629)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	(10,036)	10,036	-
Bond proceeds	-	492,314	5,432,686	5,925,000
Total other financing sources (uses)	-	482,278	5,442,722	5,925,000
Net change in fund balances	(482)	413,604	10,249	423,371
Fund balances - beginning	5,323	-	-	5,323
Fund balances - ending	$ 4,841	$ 413,604	$ 10,249	$ 428,694

See notes to the financial statements

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DUNDEE, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	$	423,371
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, the cost of those assets is eliminated in the statement of activities and capitalized in the statement of net position.		5,579,567
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.		(5,925,000)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.		(137,103)
Change in net position of governmental activities	$	(59,165)

See notes to the financial statements

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Woodland Ranch Estates Community Development District (the "District") was established by the Town Commission of the Town of Dundee Ordinance No. 22-26 effective on September 14, 2022, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2025, four of the five Board members are affiliated with Center State Development, LLC ("Developer").

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements
The basic financial statements include both government-wide and fund financial statements.

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

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

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

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

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

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

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

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

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

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

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

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

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

Other Disclosures

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

NOTE 3 - BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

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

Investments
The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Maturities
US Bank GCTS 0490	$ 552,853	N/A	N/A
	$ 552,853		

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1: Investments* whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Infrastructure under construction	$ -	$ 5,579,567	$ -	$ 5,579,567
Total capital assets, not being depreciated	-	5,579,567	-	5,579,567
Governmental activities capital assets, net	$ -	$ 5,579,567	$ -	$ 5,579,567

The infrastructure intended to serve the District has been estimated at a total cost of approximately $16,229,400. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities. All the current year capital asset additions were acquired from the Developer.

NOTE 6 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2025 were as follows:

Fund	Receivable	Payable
General	$ 129,000	$ -
Debt service	-	129,000
Total	$ 129,000	$ 129,000

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to subsequent year contributions for operations that were collected by the debt service fund in error that were intended for the general fund. The general fund was reimbursed subsequent to year end.

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfer in	Transfer out
Debt service	$ -	$ 10,036
Capital projects	10,036	-
Total	$ 10,036	$ 10,036

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, interfund transfers relate to the transfer of interest income and excess reserves from the debt service fund to the capital projects fund in accordance with the bond indenture

NOTE 7 – LONG-TERM LIABILITIES

Series 2025

On February 4, 2025, the District issued $5,925,000 of Special Assessment Bonds, Series 2025 consisting of various Term Bonds with due dates from May 1, 2032, to May 1, 2055, and fixed interest rates ranging from 4.65% to 5.75%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2026, through May 1, 2055.

The Series 2025 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other 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. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2025.

Developer Advances

During prior fiscal years, the Developer had advanced the District a total of $16,240 to provide funding for project related expenses and bond validation expenses. The District plans to reimburse the developer in a subsequent period.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity
Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2025	$ -	$ 5,925,000	$ -	$ 5,925,000	$ 85,000
Direct Borrowings:					
Developer advances	16,240	-	-	16,240	-
Total	$ 16,240	$ 5,925,000	$ -	$ 5,941,240	$ 85,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities Principal	Interest	Total
2026	$ 85,000	$ 329,048	$ 414,048
2027	85,000	325,095	410,095
2028	90,000	321,143	411,143
2029	95,000	316,958	411,958
2030	100,000	312,540	412,540
2031-2035	580,000	1,485,150	2,065,150
2036-2040	765,000	1,307,978	2,072,978
2041-2045	1,005,000	1,070,438	2,075,438
2046-2050	1,340,000	751,813	2,091,813
2051-2055	1,780,000	319,125	2,099,125
	$ 5,925,000	$ 6,539,288	$ 12,464,288

NOTE 8 - DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were $70,485, which includes a receivable of $6,839 as of September 30, 2025. Developer contributions to the capital projects fund were $460,260 during the fiscal year ended September 30, 2025.

NOTE 9 - CONCENTRATION

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

NOTE 10 - MANAGEMENT COMPANY

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

NOTE 11 - RISK MANAGEMENT

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

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DUNDEE, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Developer Contributions	$ 294,510	$ 70,485	$ (224,025)
Total revenues	294,510	70,485	(224,025)
EXPENDITURES			
Current:			
General government	144,510	70,967	73,543
Maintenance and operations	150,000	-	150,000
Total expenditures	294,510	70,967	223,543
Excess (deficiency) of revenues over (under) expenditures	$ -	(482)	$ (482)
Fund balance - beginning		5,323	
Fund balance - ending		$ 4,841	

See notes to required supplementary information

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DUNDEE, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DUNDEE, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	8
Employee compensation	$0
Independent contractor compensation	$70,968
Construction projects to begin on or after October 1; ($65K)	$5,579,048
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - Not applicable Debt service - Not applicable
Special assessments collected	$0
Outstanding Bonds:	
Series 2025, due May 1, 2055	$5,925,000

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

To the Board of Supervisors
Woodland Ranch Estates Community Development District
Town of Dundee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Woodland Ranch Estates Community Development District, Town of Dundee, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 2, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 2, 2026

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CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

To the Board of Supervisors
Woodland Ranch Estates Community Development District
Town of Dundee, Florida

We have examined Woodland Ranch Estates Community Development District, Town of Dundee, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

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

June 2, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

To the Board of Supervisors
Woodland Ranch Estates Community Development District
Town of Dundee, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Woodland Ranch Estates Community Development District, Town of Dundee, Florida ("District") as of and for fiscal year ended September 30, 2025, and have issued our report thereon dated June 2, 2026.

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 G*overnment Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 2, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

We wish to thank Woodland Ranch Estates Community Development District, Town of Dundee, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 2, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

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

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

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

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

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June 2, 2026

To the Board of Supervisors
Woodland Ranch Estates Community Development District
Town of Dundee, Florida

We have audited the financial statements of Woodland Ranch Estates Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 2, 2026. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District's compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District's financial report—titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable**:

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Districts's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida.* If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

Grau & Associates

SECTION 11

REBATE REPORT

$5,925,000

Woodland Ranch Estates
Community Development District

(Town of Dundee, Florida)

Special Assessment Revenue Bonds, Series 2025

Dated: February 4, 2025
Delivered: February 4, 2025

Rebate Report to the Computation Date
February 4, 2030
Reflecting Activity To
February 28, 2026

AMTEC

TABLE OF CONTENTS

AMTEC
American Municipal Tax-Exempt Compliance
90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581
www.amteccorp.com

April 8, 2026

Woodland Ranch Estates Community Development District
c/o Ms. Katie Costa
Director of Operations – Accounting Division
Government Management Services – CF, LLC
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

Re: $5,925,000 Woodland Ranch Estates Community Development District (Town of Dundee, Florida), Special Assessment Bonds, Series 2025

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of the Woodland Ranch Estates Community Development District (the "District").

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled our next Report as of January 31, 2027. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the February 4, 2030 Computation Date
Reflecting Activity from February 4, 2025 through February 28, 2026

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition & Construction Fund	2.497889%	903.77	(1,470.86)
Reserve Fund	4.051831%	17,683.75	(8,791.58)
Capitalized Interest Fund	4.175011%	795.60	(362.35)
Cost of Issuance Fund	4.205069%	10.37	(4.60)
Totals	**3.940940%**	**$19,393.49**	**$(10,629.39)**
Bond Yield	**5.644543%**		
Rebate Computation Credit			(2,711.17)
		Net Rebatable Arbitrage	**$(13,340.56)**

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For purposes of computing Rebatable Arbitrage, investment activity is reflected from February 4, 2025, the date of the closing, to February 28, 2026, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of February 4, 2030.

2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.

3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.

4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.

5. During the period between February 4, 2025 and February 28, 2026, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

   Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

   We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

February 4, 2030.

7. Computation Period

The period beginning on February 4, 2025, the date of the closing, and ending on February 28, 2026.

8. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

9. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

10. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

11. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

12. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

Fund	Account Number
Revenue	291396000
Interest	291396001
Sinking	291396002
Prepayment	291396003
Reserve	291396004
Acquisition & Construction Fund	291396005
Costs of Issuance	291396006

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of February 28, 2026, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to February 4, 2030. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on February 4, 2030, is the Rebatable Arbitrage.

$5,925,000
Woodland Ranch Estates Community Development District
(Town of Dundee, Florida)
Special Assessment Bonds, Series 2025
Delivered: February 4, 2025

Sources of Funds	
Par Amount	**$5,925,000.00**
Total	**$5,925,000.00**

Uses of Funds	
Acquisition & Construction Fund	**$5,118,711.44**
Reserve Fund	**412,793.75**
Capitalized Interest Fund	**79,519.81**
Cost of Issuance Fund	**195,475.00**
Underwriter's Discount	**118,500.00**
Total	**$5,925,000.00**

PROOF OF ARBITRAGE YIELD

$5,925,000
Woodland Ranch Estates Community Development District
(Town of Dundee, Florida)
Special Assessment Bonds, Series 2025

Date	Debt Service	Present Value to 02/04/2025 @ 5.6445425059%
05/01/2025	79,519.81	78,457.27
11/01/2025	164,523.75	157,869.87
05/01/2026	249,523.75	232,860.25
11/01/2026	162,547.50	147,528.72
05/01/2027	247,547.50	218,508.15
11/01/2027	160,571.25	137,844.58
05/01/2028	250,571.25	209,202.05
11/01/2028	158,478.75	128,682.22
05/01/2029	253,478.75	200,171.33
11/01/2029	156,270.00	120,018.65
05/01/2030	256,270.00	191,418.41
11/01/2030	153,945.00	111,831.54
05/01/2031	258,945.00	182,944.38
11/01/2031	151,503.75	104,099.28
05/01/2032	261,503.75	174,749.15
11/01/2032	148,946.25	96,800.93
05/01/2033	263,946.25	166,831.58
11/01/2033	145,755.00	89,598.15
05/01/2034	265,755.00	158,880.22
11/01/2034	142,425.00	82,810.88
05/01/2035	272,425.00	154,049.74
11/01/2035	138,817.50	76,343.32
05/01/2036	273,817.50	146,453.86
11/01/2036	135,071.25	70,261.16
05/01/2037	280,071.25	141,688.22
11/01/2037	131,047.50	64,477.29
05/01/2038	286,047.50	136,876.53
11/01/2038	126,746.25	58,984.62
05/01/2039	286,746.25	129,781.92
11/01/2039	122,306.25	53,836.64
05/01/2040	292,306.25	125,135.40
11/01/2040	117,588.75	48,957.66
05/01/2041	297,588.75	120,499.21
11/01/2041	112,593.75	44,339.91
05/01/2042	302,593.75	115,891.95
11/01/2042	107,321.25	39,975.31
05/01/2043	307,321.25	111,329.82
11/01/2043	101,771.25	35,855.59
05/01/2044	311,771.25	106,826.89
11/01/2044	95,943.75	31,972.31
05/01/2045	320,943.75	104,015.74
11/01/2045	89,700.00	28,273.23
05/01/2046	329,700.00	101,068.24
11/01/2046	82,800.00	24,685.33
05/01/2047	332,800.00	96,494.97
11/01/2047	75,612.50	21,321.99
05/01/2048	340,612.50	93,413.05
11/01/2048	67,993.75	18,135.47
05/01/2049	352,993.75	91,567.13
11/01/2049	59,800.00	15,086.43
05/01/2050	359,800.00	88,279.40
11/01/2050	51,175.00	12,211.50
05/01/2051	366,175.00	84,979.18
11/01/2051	42,118.75	9,506.31
05/01/2052	377,118.75	82,780.41
11/01/2052	32,487.50	6,935.51
05/01/2053	387,487.50	80,451.24

PROOF OF ARBITRAGE YIELD

$5,925,000
Woodland Ranch Estates Community Development District
(Town of Dundee, Florida)
Special Assessment Bonds, Series 2025

Date	Debt Service	Present Value to 02/04/2025 @ 5.6445425059%
11/01/2053	22,281.25	4,499.12
05/01/2054	397,281.25	78,018.71
11/01/2054	11,500.00	2,196.40
05/01/2055	411,500.00	76,435.68
	12,543,804.81	5,925,000.00

Proceeds Summary

Delivery date	02/04/2025
Par Value	5,925,000.00
Target for yield calculation	5,925,000.00

BOND DEBT SERVICE

$5,925,000
Woodland Ranch Estates Community Development District
(Town of Dundee, Florida)
Special Assessment Bonds, Series 2025

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2025			79,519.81	79,519.81	79,519.81
11/01/2025			164,523.75	164,523.75	
05/01/2026	85,000	4.650%	164,523.75	249,523.75	414,047.50
11/01/2026			162,547.50	162,547.50	
05/01/2027	85,000	4.650%	162,547.50	247,547.50	410,095.00
11/01/2027			160,571.25	160,571.25	
05/01/2028	90,000	4.650%	160,571.25	250,571.25	411,142.50
11/01/2028			158,478.75	158,478.75	
05/01/2029	95,000	4.650%	158,478.75	253,478.75	411,957.50
11/01/2029			156,270.00	156,270.00	
05/01/2030	100,000	4.650%	156,270.00	256,270.00	412,540.00
11/01/2030			153,945.00	153,945.00	
05/01/2031	105,000	4.650%	153,945.00	258,945.00	412,890.00
11/01/2031			151,503.75	151,503.75	
05/01/2032	110,000	4.650%	151,503.75	261,503.75	413,007.50
11/01/2032			148,946.25	148,946.25	
05/01/2033	115,000	5.550%	148,946.25	263,946.25	412,892.50
11/01/2033			145,755.00	145,755.00	
05/01/2034	120,000	5.550%	145,755.00	265,755.00	411,510.00
11/01/2034			142,425.00	142,425.00	
05/01/2035	130,000	5.550%	142,425.00	272,425.00	414,850.00
11/01/2035			138,817.50	138,817.50	
05/01/2036	135,000	5.550%	138,817.50	273,817.50	412,635.00
11/01/2036			135,071.25	135,071.25	
05/01/2037	145,000	5.550%	135,071.25	280,071.25	415,142.50
11/01/2037			131,047.50	131,047.50	
05/01/2038	155,000	5.550%	131,047.50	286,047.50	417,095.00
11/01/2038			126,746.25	126,746.25	
05/01/2039	160,000	5.550%	126,746.25	286,746.25	413,492.50
11/01/2039			122,306.25	122,306.25	
05/01/2040	170,000	5.550%	122,306.25	292,306.25	414,612.50
11/01/2040			117,588.75	117,588.75	
05/01/2041	180,000	5.550%	117,588.75	297,588.75	415,177.50
11/01/2041			112,593.75	112,593.75	
05/01/2042	190,000	5.550%	112,593.75	302,593.75	415,187.50
11/01/2042			107,321.25	107,321.25	
05/01/2043	200,000	5.550%	107,321.25	307,321.25	414,642.50
11/01/2043			101,771.25	101,771.25	
05/01/2044	210,000	5.550%	101,771.25	311,771.25	413,542.50
11/01/2044			95,943.75	95,943.75	
05/01/2045	225,000	5.550%	95,943.75	320,943.75	416,887.50
11/01/2045			89,700.00	89,700.00	
05/01/2046	240,000	5.750%	89,700.00	329,700.00	419,400.00
11/01/2046			82,800.00	82,800.00	
05/01/2047	250,000	5.750%	82,800.00	332,800.00	415,600.00
11/01/2047			75,612.50	75,612.50	
05/01/2048	265,000	5.750%	75,612.50	340,612.50	416,225.00
11/01/2048			67,993.75	67,993.75	
05/01/2049	285,000	5.750%	67,993.75	352,993.75	420,987.50
11/01/2049			59,800.00	59,800.00	
05/01/2050	300,000	5.750%	59,800.00	359,800.00	419,600.00
11/01/2050			51,175.00	51,175.00	
05/01/2051	315,000	5.750%	51,175.00	366,175.00	417,350.00
11/01/2051			42,118.75	42,118.75	
05/01/2052	335,000	5.750%	42,118.75	377,118.75	419,237.50
11/01/2052			32,487.50	32,487.50	
05/01/2053	355,000	5.750%	32,487.50	387,487.50	419,975.00

BOND DEBT SERVICE

$5,925,000
Woodland Ranch Estates Community Development District
(Town of Dundee, Florida)
Special Assessment Bonds, Series 2025

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2053			22,281.25	22,281.25	
05/01/2054	375,000	5.750%	22,281.25	397,281.25	419,562.50
11/01/2054			11,500.00	11,500.00	
05/01/2055	400,000	5.750%	11,500.00	411,500.00	423,000.00
	5,925,000		6,618,804.81	12,543,804.81	12,543,804.81

$5,925,000
Woodland Ranch Estates Community Development District
(Town of Dundee, Florida)
Special Assessment Bonds, Series 2025
Acquisition & Construction Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.644543%)
02/04/25	Beg Bal	-5,118,711.44	-6,761,336.89
02/06/25		5,119,306.89	6,760,032.62
03/04/25		-1,200.50	-1,578.41
04/02/25		-1,488.76	-1,948.96
05/02/25		-1,440.77	-1,877.40
06/03/25		-1,488.61	-1,930.46
07/02/25		-1,440.77	-1,860.07
08/04/25		-1,488.78	-1,912.56
09/03/25		-1,487.44	-1,902.29
10/02/25		-1,394.40	-1,775.32
11/04/25		-1,395.46	-1,767.90
12/02/25		-1,271.10	-1,603.40
01/05/26		-1,254.07	-1,573.86
02/02/26		15,609.71	19,508.63
02/03/26		-1,226.03	-1,532.02
02/28/26	Bal	1,271.89	1,583.20
02/28/26	Acc	3.41	4.24
02/04/30	TOTALS:	903.77	-1,470.86

ISSUE DATE:	02/04/25	REBATABLE ARBITRAGE:	-1,470.86
COMP DATE:	02/04/30	NET INCOME:	903.77
BOND YIELD:	5.644543%	TAX INV YIELD:	2.497889%

$5,925,000
Woodland Ranch Estates Community Development District
(Town of Dundee, Florida)
Special Assessment Bonds, Series 2025
Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.644543%)
02/04/25	Beg Bal	-412,793.75	-545,261.76
03/04/25		1,200.50	1,578.41
04/02/25		1,488.76	1,948.96
05/02/25		1,440.77	1,877.40
06/03/25		1,488.61	1,930.46
07/02/25		1,440.77	1,860.07
08/04/25		1,488.78	1,912.56
09/03/25		1,487.44	1,902.29
10/02/25		1,394.40	1,775.32
11/04/25		1,395.46	1,767.90
12/02/25		1,271.10	1,603.40
01/05/26		1,254.07	1,573.86
02/03/26		1,226.03	1,532.02
02/28/26	Bal	412,793.75	513,829.49
02/28/26	Acc	1,107.06	1,378.02
02/04/30	TOTALS:	17,683.75	-8,791.58

ISSUE DATE:	02/04/25	REBATABLE ARBITRAGE:	-8,791.58
COMP DATE:	02/04/30	NET INCOME:	17,683.75
BOND YIELD:	5.644543%	TAX INV YIELD:	4.051831%

$5,925,000
Woodland Ranch Estates Community Development District
(Town of Dundee, Florida)
Special Assessment Bonds, Series 2025
Capitalized Interest Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.644543%)
02/04/25	Beg Bal	-79,519.81	-105,038.20
03/04/25		231.26	304.06
04/02/25		286.79	375.44
05/01/25		-0.01	-0.01
05/01/25		79,519.82	103,634.69
05/02/25		277.55	361.66
02/04/30	TOTALS:	795.60	-362.35

ISSUE DATE:	02/04/25	REBATABLE ARBITRAGE:	-362.35
COMP DATE:	02/04/30	NET INCOME:	795.60
BOND YIELD:	5.644543%	TAX INV YIELD:	4.175011%

$5,925,000
Woodland Ranch Estates Community Development District
(Town of Dundee, Florida)
Special Assessment Bonds, Series 2025
Cost of Issuance Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.644543%)
02/04/25	Beg Bal	-195,475.00	-258,204.11
02/04/25		58,000.00	76,612.55
02/04/25		30,000.00	39,627.18
02/04/25		3,500.00	4,623.17
02/04/25		45,000.00	59,440.77
02/04/25		6,000.00	7,925.44
02/04/25		1,750.00	2,311.59
02/05/25		45,000.00	59,431.58
02/07/25		6,125.00	8,086.80
10/06/25		110.37	140.43
02/04/30	TOTALS:	10.37	-4.60

ISSUE DATE:	02/04/25	REBATABLE ARBITRAGE:	-4.60
COMP DATE:	02/04/30	NET INCOME:	10.37
BOND YIELD:	5.644543%	TAX INV YIELD:	4.205069%

$5,925,000
Woodland Ranch Estates Community Development District
(Town of Dundee, Florida)
Special Assessment Bonds, Series 2025
Rebate Computation Credit

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.644543%)
02/04/26		-2,170.00	-2,711.17
02/04/30	TOTALS:	-2,170.00	-2,711.17

ISSUE DATE: 02/04/25 REBATABLE ARBITRAGE: -2,711.17
COMP DATE: 02/04/30
BOND YIELD: 5.644543%

SECTION 12

SECTION C

July 8, 2026

Woodland Ranch CDD

Field Management Report

Completed Items

- Installation of the playground has been successfully completed, including mulch and sod placement. Two sod sections are currently being monitored due to signs of decline and will continue to be evaluated.
- “Amenity center opening soon” signage has been installed throughout the community. A primary sign has been installed adjacent to the amenity center, with additional signage at the entrance to the amenity center parking lot and near the monument entrance for enhanced visibility.

Contracted Services

- The landscaping vendor continues to maintain the community in satisfactory condition. No issues are being reported currently.
- The stormwater pond remains in satisfactory overall condition. Algae growth was noted along the southern section of the pond. In addition, shoreline invasive vegetation, including pennywort and torpedo grass, has been identified.

In Progress

- The amenity construction is currently in its final phase with tentative completion anticipated by early to mid-July. Signage installation will commence upon completion of construction and will include pool rules, as well as informational signage with QR codes to allow residents to continue registering for amenity access.
- Replacement of damaged street signs at Boardoak Dr and Greenfarm Pass.
- Trash piles on the side of the road on Leatherhead Dr will be removed.

SECTION D

SECTION i

Woodland Ranch Estates
Community Development District

Summary of Invoices

February 01, 2026 to May 31, 2026

Fund	Date	Check No.'s		Amount
General Fund				
	2/16/26	101-104	$	8,801.92
	2/19/26	105	$	3,893.69
	3/2/26	106-108	$	2,166.01
	3/13/26	109	$	10,146.01
	3/20/26	110-112	$	5,434.25
	3/27/26	113	$	184.50
	4/16/26	114-115	$	5,600.09
	4/23/26	116-117	$	7,665.00
	5/8/26	118	$	554.14
	5/15/26	119-121	$	10,914.62
	5/19/26	122-124	$	4,794.02
Total			**$**	**60,154.25**

*** CHECK DATES 02/01/2026 - 05/31/2026 *** WOODLAND RANCH ESTATE-GENERAL
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
2/16/26	00016	1/15/26	36488	202601	320-53800-46200		*	3,600.00		
			LANDSCAPE MAINT JAN 26							
		2/01/26	36528	202602	320-53800-46200		*	3,600.00		
			LANDSCAPE MAINT FEB 26							
						GARRISON LAND MANAGEMENT INC			7,200.00	000101
2/16/26	00001	11/30/25	35	202511	320-53800-49000		*	1,001.42		
			PLANTS REMOVED							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			1,001.42	000102
2/16/26	00005	1/30/26	22592	202601	310-51300-31100		*	62.50		
			ENGINEER SVCS JAN 26							
						HUNTER ENGINEERING, INC.			62.50	000103
2/16/26	00015	2/01/26	10715-B	202602	320-53800-49000		*	538.00		
			LAKE MAINTENANCE FEB 26							
						SITEX AQUATICS LLC			538.00	000104
2/19/26	00001	2/01/26	37	202602	310-51300-34000		*	3,218.75		
			MANAGEMENT FEES FEB 26							
		2/01/26	37	202602	310-51300-35200		*	103.00		
			WEBSITE ADMIN FEB 26							
		2/01/26	37	202602	310-51300-35100		*	154.50		
			INFORMATION TECH FEB 26							
		2/01/26	37	202602	310-51300-31300		*	416.67		
			DISSEMINATION SVC FEB 26							
		2/01/26	37	202602	310-51300-51000		*	.03		
			OFFICE SUPPLIES							
		2/01/26	37	202602	310-51300-42000		*	.74		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			3,893.69	000105
3/02/26	00001	9/01/25	28	202509	310-51300-42500		*	11.85		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			11.85	000106
3/02/26	00019	10/31/25	1	202510	320-53800-48000		*	1,567.16		
			CLEAN UP DEBRIS							
						GOVERNMENTAL MANAGEMENT SERVICES-TA			1,567.16	000107
3/02/26	00002	2/19/26	14309	202601	310-51300-31500		*	587.00		
			GENERAL COUNSEL JAN 26							
						KILINSKI VAN WYK PLLC			587.00	000108
3/13/26	00001	3/01/26	38	202603	310-51300-34000		*	3,218.75		
			MANGEMENT FEES MAR 26							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		3/01/26	38	202603	310-51300-35200	WEBSITE ADMIN MAR 26	*	103.00		
		3/01/26	38	202603	310-51300-35100	INFORMATION TECH MAR 26	*	154.50		
		3/01/26	38	202603	310-51300-31300	DISSEMINATION SVC MAR 26	*	416.67		
		3/01/26	38	202603	310-51300-51000	OFFICE SUPPLIES	*	.12		
		3/01/26	38	202603	310-51300-42000	POSTAGE	*	2.97		
		3/01/26	39	202603	320-53800-12000	FIELD MANAGEMENT MAR 26	*	1,250.00		
		3/01/26	39A	202511	320-53800-12000	FIELD MANAGEMENT NOV 25	*	1,250.00		
		3/01/26	39B	202512	320-53800-12000	FIELD MANAGEMENT DEC 25	*	1,250.00		
		3/01/26	39C	202601	320-53800-12000	FIELD MANAGEMENT JAN 26	*	1,250.00		
		3/01/26	39D	202602	320-53800-12000	FIELD MANAGEMENT FEB 26	*	1,250.00		
						GOVERNMENTAL MANAGEMENT SERVICES-CF			10,146.01	000109
3/20/26	00020	2/24/26	21394	202602	320-53800-49000	POND MATINENANCE FEB 26	*	650.00		
						AQUATIC WEED MANAGEMENT INC			650.00	000110
3/20/26	00015	3/01/26	10820-B	202603	320-53800-49000	AQUATIC MAINT MAR 26	*	538.00		
						SITEX AQUATICS LLC			538.00	000111
3/20/26	00021	2/25/26	8088806	202602	310-51300-32300	TRUSTEE FEES SER2025	*	4,246.25		
						US BANK			4,246.25	000112
3/27/26	00002	3/18/26	14480	202602	310-51300-31500	GENERAL COUNSEL FEB 26	*	184.50		
						KILINSKI VAN WYK PLLC			184.50	000113
4/16/26	00022	4/08/26	7976-04-	202604	310-51300-31200	ARBITRAGE SER2025	*	450.00		
						AMTEC			450.00	000114
4/16/26	00001	4/01/26	41	202604	320-53800-12000	FIELD MANAGEMENT APR 26	*	1,250.00		
		4/01/26	42	202604	310-51300-34000	MANAGEMENT FEES APR 26	*	3,218.75		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		4/01/26	42	202604	310-51300-35200		*	103.00		
			WEBSITE ADMIN APR 26							
		4/01/26	42	202604	310-51300-35100		*	154.50		
			INFORMATION TECH APR 26							
		4/01/26	42	202604	310-51300-31300		*	416.67		
			DISSEMINATION SVC APR 26							
		4/01/26	42	202604	310-51300-51000		*	.15		
			OFFICE SUPPLIES							
		4/01/26	42	202604	310-51300-42000		*	3.72		
			POSTAGE							
		4/01/26	42	202604	310-51300-42500		*	3.30		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			5,150.09	000115
4/23/26	00016	3/01/26	36611	202603	320-53800-46200		*	3,600.00		
			LANDSCAPE MAINT MAR 26							
		4/01/26	36651	202604	320-53800-46200		*	3,600.00		
			LANDSCAPE MAINT APR 26							
						GARRISON LAND MANAGEMENT INC			7,200.00	000116
4/23/26	00002	4/20/26	14724	202603	310-51300-31500		*	465.00		
			GENERAL COUNSEL MAR 26							
						KILINSKI VAN WYK PLLC			465.00	000117
5/08/26	00015	5/01/26	11029-B	202605	330-57200-48500		*	554.14		
			POOL MAINTENANCE MAY 26							
						SITEX AQUATICS LLC			554.14	000118
5/15/26	00016	5/01/26	36746	202605	320-53800-46200		*	3,600.00		
			LANDSCAPE MAINT MAY 26							
		5/11/26	36763	202605	320-53800-49000		*	1,200.00		
			CLEANUP/TRASH TRUCK LOADS							
		5/11/26	36793	202605	320-53800-49000		*	800.00		
			ONE TIME TRASH CLEAN UP							
						GARRISON LAND MANAGEMENT INC			5,600.00	000119
5/15/26	00001	5/01/26	43	202605	310-51300-34000		*	3,218.75		
			MANAGEMENT FEES MAY 26							
		5/01/26	43	202605	310-51300-35200		*	103.00		
			WEBSITE ADMIN MAY 26							
		5/01/26	43	202605	310-51300-35100		*	154.50		
			INFORMATION TECH MAY 26							
		5/01/26	43	202605	310-51300-31300		*	416.67		
			DISSEMINATION SVC MAY 26							
		5/01/26	43	202605	310-51300-51000		*	.06		
			OFFICE SUPPLIES							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		5/01/26	43	202605	310-51300-42000	POSTAGE	*	10.49		
		5/01/26	43	202605	310-51300-42500	COPIES	*	36.15		
		5/01/26	44	202605	320-53800-12000	FIELD MANAGEMENT MAY 26	*	1,250.00		
						GOVERNMENTAL MANAGEMENT SERVICES-CF			5,189.62	000120
5/15/26	00005	4/30/26	22676	202604	310-51300-31100	ENGINEER SVCS APR 26	*	125.00		
						HUNTER ENGINEERING, INC.			125.00	000121
5/19/26	00007	5/18/26	32433	202604	320-53800-45000	ADDITIONAL INS FY26	*	1,109.00		
						EGIS INSURANCE & RISK ADVISORS			1,109.00	000122
5/19/26	00002	5/16/26	15031	202604	310-51300-31500	GENERAL COUNSEL APR 26	*	3,130.88		
						KILINSKI VAN WYK PLLC			3,130.88	000123
5/19/26	00015	4/01/26	19025-B	202604	330-57200-48500	AQUATIC MAINT APR 26	*	554.14		
						SITEX AQUATICS LLC			554.14	000124
						TOTAL FOR BANK A		60,154.25		
						TOTAL FOR REGISTER		60,154.25		

SECTION ii

Woodland Ranch Estates

Community Development District

Unaudited Financial Reporting

May 31, 2026

Table of Contents

Woodland Ranch Estates

Community Development District

Combined Balance Sheet

May 31, 2026

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Operating Account	$ 160,358	$ -	$ -	$ 160,358
Investments:				
Series 2025				
Reserve	$ -	$ 412,794	$ -	$ 412,794
Revenue	$ -	$ 106,224	$ -	$ 106,224
Construction	$ -	$ -	$ 4,813	$ 4,813
Total Assets	**$ 160,358**	**$ 519,018**	**$ 4,813**	**$ 684,188**
Liabilities:				
Accounts Payable	$ 12,928	$ -	$ -	$ 12,928
Total Liabilities	**$ 12,928**	**$ -**	**$ -**	**$ 12,928**
Fund Balances:				
Restricted for:				
Debt Service	$ -	$ 519,018	$ -	$ 519,018
Capital Projects	$ -	$ -	$ 4,813	$ 4,813
Assigned for:				
Unassigned	$ 147,430	$ -	$ -	$ 147,430
Total Fund Balances	**$ 147,430**	**$ 519,018**	**$ 4,813**	**$ 671,261**
Total Liabilities & Fund Balance	$ 160,358	$ 519,018	$ 4,813	$ 684,188

Woodland Ranch Estates

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget		Prorated Budget Thru 05/31/26		Actual Thru 05/31/26		Variance	
Revenues								
Assessments - Direct	$	258,000	$	258,000	$	258,000	$	-
Developer Contributions	$	235,556	$	5,512	$	5,512	$	-
Total Revenues	**$**	**493,556**	**$**	**263,512**	**$**	**263,512**	**$**	**-**
Expenditures:								
General & Administrative:								
Supervisor Fees	$	12,000	$	8,000	$	-	$	8,000
FICA Expense	$	918	$	612	$	-	$	612
Engineering Fees	$	10,000	$	6,667	$	313	$	6,354
Attorney Fees	$	20,000	$	13,333	$	7,883	$	5,450
Annual Audit	$	4,200	$	4,200	$	4,700	$	(500)
Assessment Administration	$	5,000	$	5,000	$	5,000	$	-
Arbitrage	$	450	$	450	$	450	$	-
Dissemination Fees	$	5,000	$	3,333	$	3,333	$	(0)
Disclosure Software	$	-	$	-	$	1,750	$	(1,750)
Trustee Fees	$	6,125	$	6,125	$	4,246	$	1,879
Management Fees	$	38,625	$	25,750	$	25,750	$	-
Information Technology	$	1,854	$	1,236	$	1,236	$	-
Website Administration	$	1,236	$	824	$	824	$	-
Postage & Delivery	$	500	$	333	$	28	$	305
Insurance	$	5,980	$	5,980	$	5,512	$	468
Copies	$	500	$	333	$	47	$	287
Legal Advertising	$	2,500	$	1,667	$	1,351	$	316
Contingency	$	2,500	$	1,667	$	307	$	1,360
Office Supplies	$	100	$	67	$	1	$	66
Travel Per Diem	$	660	$	440	$	-	$	440
Dues, Licenses & Subscriptions	$	175	$	175	$	175	$	-
Total General & Administrative:	**$**	**118,323**	**$**	**86,192**	**$**	**62,906**	**$**	**23,286**

Woodland Ranch Estates

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Operations & Maintenance				
Field Expenditures				
Property Insurance	$ 20,000	$ 1,109	$ 1,109	$ -
Field Management	$ 15,000	$ 10,000	$ 8,750	$ 1,250
Landscape Maintenance	$ 99,540	$ 66,360	$ 21,250	$ 45,110
Landscape Replacement	$ 15,000	$ 10,000	$ -	$ 10,000
Streetlights	$ 33,770	$ 22,513	$ 9,371	$ 13,142
Electric	$ 7,260	$ 4,840	$ 124	$ 4,717
Water & Sewer	$ 50,000	$ 33,333	$ 7,780	$ 25,553
Sidewalk & Asphalt Maintenance	$ 2,500	$ 1,667	$ -	$ 1,667
Irrigation Repairs	$ 10,000	$ 6,667	$ -	$ 6,667
General Repairs & Maintenance	$ 10,000	$ 6,667	$ 1,567	$ 5,100
Contingency	$ 7,500	$ 5,000	$ 6,857	$ (1,857)
Subtotal Field Expenditures	**$ 270,570**	**$ 168,156**	**$ 56,809**	**$ 111,347**
Amenity Expenditures				
Amenity - Electric	$ 15,863	$ 10,575	$ -	$ 10,575
Amenity - Water	$ 12,000	$ 8,000	$ -	$ 8,000
Internet	$ 2,000	$ 1,333	$ -	$ 1,333
Pest Control	$ 1,200	$ 800	$ 100	$ 700
Janitorial Services	$ 9,300	$ 6,200	$ -	$ 6,200
Security Services	$ 20,000	$ 13,333	$ -	$ 13,333
Pool Mainteance	$ 16,800	$ 11,200	$ 1,108	$ 10,092
Amenity Repairs & Maintenance	$ 10,000	$ 6,667	$ -	$ 6,667
Amenity Management	$ 10,000	$ 6,667	$ -	$ 6,667
Contingency	$ 7,500	$ 5,000	$ -	$ 5,000
Subtotal Amenity Expenditures	**$ 104,663**	**$ 69,775**	**$ 1,208**	**$ 68,567**
Total Expenditures	**$ 493,556**	**$ 324,123**	**$ 120,922**	**$ 203,201**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ 142,590	
Fund Balance - Beginning	$ -		$ 4,841	
Fund Balance - Ending	$ -		$ 147,430	

Woodland Ranch Estates

Community Development District

Debt Service Fund - Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - Direct	$ 412,793	$ 253,972	$ 253,972	$ -
Assessments - Lot Closings	$ -	$ -	$ 262,146	$ 262,146
Interest	$ -	$ -	$ 13,294	$ 13,294
Total Revenues	**$ 412,793**	**$ 253,972**	**$ 529,412**	**$ 275,440**
Expenditures:				
Interest Expense - 11/01	$ 164,524	$ 164,524	$ 164,524	$ -
Principal Expense - 05/01	$ 85,000	$ 85,000	$ 85,000	$ -
Interest Expense - 05/01	$ 164,524	$ 164,524	$ 164,524	$ -
Total Expenditures	**$ 414,048**	**$ 414,048**	**$ 414,048**	**$ -**
Other Financing Sources:				
Transfer In/(Out)	$ -	$ -	$ (9,950)	$ (9,950)
Total Other Financing Sources (Uses)	$ -	$ -	$ (9,950)	$ (9,950)
Excess Revenues (Expenditures)	$ (1,254)		$ 105,414	
Fund Balance - Beginning	$ 167,465		$ 413,603	
Fund Balance - Ending	$ 166,211		$ 519,018	

Woodland Ranch Estates

Community Development District

Capital Projects Fund - Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Interest	$ -	$ -	$ 224	$ 224
Total Revenues	**$ -**	**$ -**	**$ 224**	**$ 224**
Expenditures:				
Capital Outlay - Construction	$ -	$ -	$ 15,610	$ (15,610)
Total Expenditures	**$ -**	**$ -**	**$ 15,610**	**$ (15,610)**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ -	$ (15,386)	$ 15,834
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ 9,950	$ 9,950
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 9,950**	**$ 9,950**
Net Change in Fund Balance	**$ -**		**$ (5,436)**	
Fund Balance - Beginning	$ -		$ 10,249	
Fund Balance - Ending	$ -		$ 4,813	

Woodland Ranch Estates

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessment - Direct	$ 129,000	$ -	$ -	$ 64,500	$ -	$ -	$ 64,500	$ -	$ -	$ -	$ -	$ -	$ 258,000
Developer Contributions	$ 5,512	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,512
Total Revenues	**$ 5,512**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 263,512**
Expenditures:													
Administrative													
Supervisor Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Engineering	$ 125	$ -	$ -	$ 63	$ -	$ -	$ 125	$ -	$ -	$ -	$ -	$ -	$ 313
Attorney	$ 605	$ 1,395	$ 1,389	$ 587	$ 185	$ 465	$ 3,131	$ 128	$ -	$ -	$ -	$ -	$ 7,883
Annual Audit	$ -	$ 4,700	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,700
Assessment Administration	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ 450	$ -	$ -	$ -	$ -	$ -	$ 450
Dissemination	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ -	$ -	$ -	$ -	$ 3,333
Disclosure Software	$ -	$ 1,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,750
Trustee Fees	$ -	$ -	$ -	$ -	$ 4,246	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,246
Management Fees	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ -	$ -	$ -	$ -	$ 25,750
Information Technology	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155	$ -	$ -	$ -	$ -	$ 1,236
Website Maintenance	$ 103	$ 103	$ 103	$ 103	$ 103	$ 103	$ 103	$ 103	$ -	$ -	$ -	$ -	$ 824
Postage & Delivery	$ 3	$ 1	$ 4	$ 2	$ 1	$ 3	$ 4	$ 10	$ -	$ -	$ -	$ -	$ 28
Insurance	$ 5,512	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,512
Copies	$ 2	$ -	$ 5	$ -	$ -	$ -	$ 3	$ 36	$ -	$ -	$ -	$ -	$ 47
Legal Advertising	$ 388	$ 642	$ -	$ -	$ -	$ -	$ -	$ 321	$ -	$ -	$ -	$ -	$ 1,351
Contingency	$ 53	$ 19	$ 2	$ 53	$ 77	$ 51	$ 52	$ -	$ -	$ -	$ -	$ -	$ 307
Office Supplies	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ -	$ 1
Travel Per Diem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 15,755**	**$ 12,400**	**$ 5,293**	**$ 4,598**	**$ 8,401**	**$ 4,412**	**$ 7,658**	**$ 4,388**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 62,906**
Operations & Maintenance													
Field													
Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,109	$ -	$ -	$ -	$ -	$ -	$ 1,109
Field Management	$ -	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ -	$ -	$ -	$ -	$ 8,750
Landscape Maintenance	$ 3,250	$ -	$ -	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ -	$ -	$ -	$ -	$ 21,250
Landscape Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Streetlights	$ -	$ -	$ -	$ -	$ 1,442	$ 2,647	$ 2,647	$ 2,637	$ -	$ -	$ -	$ -	$ 9,371
Electric	$ -	$ -	$ -	$ -	$ -	$ 74	$ 24	$ 26	$ -	$ -	$ -	$ -	$ 124
Water & Sewer	$ -	$ -	$ -	$ 463	$ 464	$ 569	$ 1,571	$ 4,713	$ -	$ -	$ -	$ -	$ 7,780
Sidewalk & Asphalt Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Irrigation Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Repairs & Maintenance	$ 1,567	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,567
Contingency	$ -	$ 2,801	$ -	$ -	$ 1,188	$ 538	$ -	$ 2,330	$ -	$ -	$ -	$ -	$ 6,857
Subtotal Field Expenses	**$ 4,817**	**$ 4,051**	**$ 1,250**	**$ 5,313**	**$ 7,943**	**$ 8,678**	**$ 10,201**	**$ 14,555**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 56,809**

Woodland Ranch Estates

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Amenity													
Amenity - Electric	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Amenity - Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Internet	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pest Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ 100
Janitorial Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Security Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pool Mainteance	$ -	$ -	$ -	$ -	$ -	$ -	$ 554	$ 554	$ -	$ -	$ -	$ -	$ 1,108
Amenity Repairs & Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Amenity Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Amenity Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 554**	**$ 654**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,208**
Total Maintenance	**$ 4,817**	**$ 4,051**	**$ 1,250**	**$ 5,313**	**$ 7,943**	**$ 8,678**	**$ 10,755**	**$ 15,209**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 58,017**
Total Expenditures	**$ 20,573**	**$ 16,452**	**$ 6,543**	**$ 9,911**	**$ 16,344**	**$ 13,090**	**$ 18,413**	**$ 19,597**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 120,922**
Excess Revenues (Expenditures)	$ (15,061)	$ (16,452)	$ (6,543)	$ (9,911)	$ (16,344)	$ (13,090)	$ (18,413)	$ (19,597)	$ -	$ -	$ -	$ -	$ 142,590

Woodland Ranch Estates

Community Development District

Long Term Debt Report

Series 2025, Special Assessment Revenue Bonds		
Interest Rate:	4.650%, 5.550%, 5.750%	
Maturity Date:	5/1/2055	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	$412,794	
Reserve Fund Balance	$412,794	
Bonds Outstanding - 02/04/25		$5,925,000
Less: Principal Payment - 05/01/26		($85,000)
Current Bonds Outstanding		**$5,840,000**

SECTION iii

Melony Bell
SUPERVISOR OF ELECTIONS
Polk County, Florida

May 4, 2026

Monica Virgen – Recording Secretary
Woodland Ranch Estates CDD
219 E. Livingston St.
Orlando, FL 32801

RE: **Woodland Ranch Estates Community Development District Registered Voters**

Dear Ms. Virgen,

In response to your request, there are currently **0** voters within the Woodland Ranch Estates Community Development District as of **April 15, 2026**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

Melony M. Bell

Melony M. Bell
Supervisor of Elections
Polk County, Florida

SECTION iv

SECTION a)

Woodland Ranch Estates Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, 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 in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

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

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 2.2: Financial Reports
Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 2.3: Annual Financial Audit
Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.
Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____________________________ Date:________________
Print Name:__________________________________
Woodland Ranch Estates Community Development District

District Manager:_____________________________ Date:________________
Print Name:__________________________________
Woodland Ranch Estates Community Development District

SECTION b)

Woodland Ranch Estates 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 three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, 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 in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

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

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 2.2: Financial Reports
Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 2.3: Annual Financial Audit
Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.
Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:______________________________ Date:_________________
Print Name:___________________________________
Woodland Ranch Estates Community Development District

District Manager:______________________________ Date:_________________
Print Name:___________________________________
Woodland Ranch Estates Community Development District