

*Woodland Ranch Estates
Community Development District*

Meeting Agenda

August 12, 2026

AGENDA

Woodland Ranch Estates

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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August 5, 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, August 12, 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 July 8, 2026 Board of Supervisors Meeting
4. Ratification of Camera Installation Agreement with Current Demands
5. Consideration of Addendum to Landscape Maintenance Contract
6. Consideration of Amenity Conveyance Documents
7. Consideration of Fiscal Year 2026 Audit Engagement Letter with Grau & Associates
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - D. District Manager's Report
 - i. Check Register
 - ii. Balance Sheet & Income Statement
9. Other Business
10. Supervisors Requests and Audience Comments
11. 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, **July 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
Cody Hatmaker
Corey Hatmaker

Chairman
Vice Chairman
Assistant Secretary

Also present were:

Jill Burns
Lauren Gentry
Allen Bailey
Matt Fisher
Tula Haff

District Manager, GMS
District Counsel
GMS
GMS
Attorney

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 April 8,
2026 Board of Supervisors Meeting**

Ms. Burns presented the minutes from the April 8, 2026 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 April 8, 2026 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2026-06
Modifying Resolution 226-05, 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**

Ms. Burns stated that Resolution 2026-06 was being considered to modify Resolution 2026-05, which had approved the preliminary budget and set the hearing. She explained that there were two agenda versions depending on whether there was an assessment increase, and the wrong version had been included. The resolution was therefore intended to correct that prior error.

On MOTION by Mr. Carson, seconded by Mr. Cody Hatmaker, with all in favor, Resolution 2026-06 Modifying Resolution 226-05, 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, was approved.

FIFTH ORDER OF BUSINESS

Public Hearing

A. Public Hearing on the Adoption of the Fiscal Year 2027 Budget

Ms. Burns asked for a motion to open the public hearing.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Opening the Public Hearing, was approved.

i. Consideration of Resolution 2026-07 Adopting the Fiscal Year 2027 Budget and Appropriating Funds

Ms. Burns stated that Resolution 2026-07, adopting the Fiscal Year 2027 budget and appropriating funds, was included in the agenda package for review. She noted that no members of the public were present and then reviewed the proposed budget. The administrative portion was slightly lower than the prior year, while most changes were in the field and amenity sections. Field expenditures were reduced based on awarded contracts and utility estimates, but amenity

expenditures increased because the amenity facility was expected to open during the current fiscal year and operate for the full Fiscal Year 2027.

She explained that the biggest budget change was the absence of a developer contribution, which had limited assessments in the prior year. As a result, the proposed assessment would be \$1,546.34 per lot, an increase of \$739.89 from the prior year.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Resolution 2026-07 Adopting the Fiscal Year 2027 Budget and Appropriating Funds, was approved.

Ms. Burns asked for a motion to close the public hearing.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Closing the Public Hearing, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2026-08 Imposing Special Assessments and Cerrifying and Assessment Roll

Ms. Burns stated that Resolution 2026-08 would impose special assessments and certify the assessment roll. She explained that the resolution would levy the assessment based on the Fiscal Year 2027 budget the Board had just approved, along with previously levied debt assessments, for collection on the tax bill.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Resolution 2026-08 Imposing Special Assessments and Cerrifying and Assessment Roll, was approved.

SEVENTH ORDER OF BUSINESS

Public Hearing on the Adoption of Amenity Policies

Ms. Burns asked for a motion to open the public hearing.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Opening the Public Hearing, was approved.

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

Ms. Burns stated that Resolution 2026-09 would adopt the District's amenity policies and rates and ratify staff's action to set the public hearing. She explained that the policies were standard rules used in other Districts and would govern residents' use of the amenity facilities, including pool guest limits, prohibitions on smoking and drinking at the pool, limits on large rafts, and rules for other amenities throughout the community.

She explained that a non-resident user fee needed to be established, typically within a range so the fee could be increased later without another public hearing. Based on similar communities, she recommended setting the fee at \$3,000 per year, meaning a non-resident would have to pay that amount for annual access to the amenity facility. After confirming there were no questions, she asked for a motion to approve Resolution 2026-09, including the amenity policies, rates, and the \$3,000 non-resident user fee.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Resolution 2026-09 Adopting Amenity Policies and Rates and Ratifying Staff's Actions in Setting a Public Hearing to Adopt Amenity Policies, was approved.

Ms. Burns asked for a motion to close the public hearing.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Closing the Public Hearing, was approved.

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2026-10
Adopting the Meeting Schedule for Fiscal
Year 2027**

Ms. Burns stated that the Board was now setting the Fiscal Year 2027 meeting schedule through Resolution 2026-10. She indicated that, if the proposed schedule worked for everyone, the Board would be looking for a motion to approve it.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Resolution 2026-10 Adopting the Meeting Schedule for Fiscal Year 2027, was approved.

NINTH ORDER OF BUSINESS**Consideration of Resolution 2206-11
Designating a Date, Time and Location for
a Landowners Election**

Ms. Burns presented Resolution 2026-11, which would designate the date, time, and location for the landowners' election. She noted that the election could be held on a date in November and proposed setting it for the Board's regular November meeting date. After confirming the date as November 11, she asked whether that worked for everyone and then requested a second.

The Board discussed whether the proposed November 11 landowners' election date would work, noting that it falls on Veterans Day and asking whether the relevant offices would be open. After confirming they would be open, she stated the date could be changed if needed but also explained that the full Board did not need to attend the landowners' election. Instead, only one proxy holder was needed, and the proxy could be assigned to anyone, even someone not on the Board, to vote on behalf of any lots owned at that time. After confirming that arrangement was acceptable, she noted that the motion to approve had already been made.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Resolution 2206-11 Designating a Date, Time and Location for a Landowners Election, was approved.

TENTH ORDER OF BUSINESS**Review and Acceptance of Fiscal Year
2025 Audit Report**

Ms. Burns stated that the Board next reviewed and accepted the Fiscal Year 2025 audit report. She directed the Board to page 28, where the report to management summarized the audit, and explained that there were no instances of non-compliance, no findings, and no conditions indicating a financial emergency. She stated the audit was a clean audit and noted that it had been submitted to the state before the June 30 deadline. She noted that it was an independent audit, offered to answer any questions, and requested a motion from the Board to accept the audit.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Acceptance of Fiscal Year 2025 Audit Report, was approved.

ELEVENTH ORDER OF BUSINESS**Presentation of Arbitrage Report for Series 2025**

Ms. Burns presented the arbitrage report for the Series 2025 bonds. She explained that, under the Internal Revenue Code, the District must demonstrate that it did not earn more interest than it paid on the bonds. She noted that page 4 of the report showed a negative amount and explained that, although excess interest earnings could have tax implications, the District did not earn more interest than it paid on the bonds.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Accepting the Arbitrage Report for Series 2025, was approved.

TWELFTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Ms. Hancock provided a legislative update, stating that the governor vetoed two bills the District had been tracking: an e-bike bill and a sovereign immunity bill. She explained that the veto of the sovereign immunity bill was good news for the District and other Districts because it meant the dollar limits for lawsuits against local governments would remain unchanged. She noted that similar legislation may return in the next legislative session, but for now the status quo remains.

She stated their office would send a final legislative newsletter in the coming weeks summarizing the final status of the bills that passed. She reminded everyone that the deadline to file Form 1 financial disclosures was July 1, and anyone who had not yet filed should do so as soon as possible before fees begin.

B. Engineer

There being no comments, the next item followed.

C. Field Manager's Report

Mr. Fisher provided the field manager's report, noting that installation of the amenity "open" signs had been completed and that additional community and facility signage, resident access QR codes, and related amenity information were being addressed. He also reported

coordination with the landscaping manager regarding added maintenance areas and scheduling, with work expected to begin by the next meeting or move toward contract completion.

He discussed stormwater maintenance, stating that growth along the pond edges had been observed and that Sitex had been contacted to address invasive or overgrown vegetation along the perimeter. He reported that security cameras had been approved but were waiting on Spectrum, which was still trying to locate or verify the amenity address; Spectrum planned to send a crew out, and he would continue following up.

During a site visit, he noticed significant trash and submitted a maintenance request for cleanup. He also observed damaged street signs, ordered replacement signs, and submitted a maintenance request to have them repaired or replaced. Speaker 4 then asked if there were any questions.

Ms. Burns added that internet service appeared to be the final outstanding item for the amenity facility. She stated that the access system had been installed, but no residents had registered for access yet, likely because there were not many residents in the community. As residents register, key cards will be mailed to them, and she expected registrations to begin once residents see that the amenity is open.

D. District Manager's Report

i. Check Register

Ms. Burns noted stated that the first item was approval of the check register, which was included in the agenda package for review. She offered to answer any questions about the invoices and, if there were none, requested a motion to approve the check register.

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

ii. Balance Sheet & Income Statement

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

iii. Presentation of Number of Registered Voters

Ms. Burns stated that the District was required to determine the number of registered voters within the community as of April 15th of the current year. She reported that there were zero

registered voters in the community at that time and explained that the number is used to track the threshold for resident turnover.

iv. District Goals and Objectives

1. Adoption of Fiscal Year 2027 Goals and Objectives

2. Review and Approval of Fiscal Year 2026 Goals and Objectives and Authorizing Chair to Execute Final Form

Ms. Burns stated that the final item was the review of goals and objectives. She explained that the Board chose to review them together with the budget so that, if no additional meeting was needed before the end of the fiscal year, the Board would not have to hold a special meeting solely for that purpose.

She stated there were two items: adoption of the Fiscal Year 2027 goals and objectives, which were the same as the current year's goals and objectives, and review of the Fiscal Year 2026 goals and objectives. She reported that the District was on track to meet all Fiscal Year 2026 goals. She requested a motion to approve the Fiscal Year 2027 goals and objectives and authorize the Chair to confirm at the end of the fiscal year that the goals had been met and submit the required form to the state.

On MOTION by Mr. Carson, seconded by Mr. Corey Hatmaker, with all in favor, Adopting the Fiscal Year 2027 Goals and Objectives and Approval of Fiscal Year 2026 Goals and Objectives and Authorizing Chair to Execute Final Form, was approved.

THIRTEENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

FOURTEENTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

There being no comments, the next item followed.

FIFTEENTH 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

*This item will be provided under
separate cover*

SECTION 5

Woodland Ranches Estate CDD

LANDSCAPE SCOPE OF WORK

The work for the landscape maintenance is to include the furnishing of all labor, materials, equipment, accessories, and services necessary or incidental to meet the requirements outlined in this scope below. The intention is to sustain all turf and plant materials in a healthy, vigorous growing condition, free from weeds, diseases, insects, and nutritional deficiencies as well as a completely operational irrigation system. All associated planted areas are to be kept in a continuous healthy, neat, clean and debris free condition for the entire life of the contract. The below scope is divided into “elements” to define the elements involved and required in the maintenance of the property.

General Services- Component “A”

Turf Maintenance

Turf maintenance is defined as all mowing, edging, trimming and cleanup of lawn areas. High traffic and high-profile areas such as the entrances and Amenity/clubhouse areas will be completely mowed, edged, trimmed and cleaned up prior to normal business hours of operation. In the event it becomes necessary to make a change in the mowing schedule for any reason, the CDD Management must be notified prior to adjustment of schedule. Mowing during inclement weather will not alleviate the contractor of responsibility for damage caused by the mowing of wet areas.

Mowing

Prior to mowing, remove and dispose of normal litter and debris from all landscape areas. Contractor will not run over litter with mowers.

Irrigated common area turf of all turf types (St Augustine, Zoysia, Bermuda, Irrigated Bahia) shall be mowed weekly during the growing season from April 1st through September 30th and bi-weekly during the winter season. It is understood that the contractor may be required to periodically add or delete mowing cycles based on weather or other factors with the consent of the CDD Management. Contractor should anticipate 42 mows annually for all common areas. Unirrigated bahia and pond areas and banks will be mowed 32 times annually as needed.

St. Augustine, zoysia and Bahia turf shall be cut with rotary mowers to maintain a uniform height. Bahia will be cut between 3.5” and 4.5”. St Augustine will be cut between 4.5” and 5.5”. Mowing heights will be set at 2”–3” for Zoysia turf. Bermuda turf shall be cut at a height of no more than 2.5”. Mowing blades shall be kept sufficiently sharp and properly adjusted to provide a cleanly cut grass blade. Variation in the mowing pattern shall be carried out when possible so as to not rut or cause paths.

Mowing of all ponds or wetland buffer areas shall be done with a 50” mower or larger **discharging clippings away from the water**. Any pond edges that cannot be reached with the full size mower will be string trimmed every other mow cycle at minimum. Additional pond edge string trimming can be requested as needed to maintain an intended look as per the discretion of CDD management.

Visible clippings that may be left following mowing operations shall be removed from the site each visit. Discharging grass clippings into beds, tree rings or maintenance strips is prohibited and if it occurs they shall be removed prior to the end of each service day.

Contractor will take special care to prevent damage to plant material as a result of the mowing. Contractor is responsible for damages they cause while mowing.

Edging

Sidewalks, curbs, and concrete slabs, and other paved surfaces will be edged in conjunction with mowing operations each time. Beds, tree rings, and other landscape edges will be edged once during each detail rotation, every three weeks. Edging is defined as removal of unwanted turf and vegetation along the above borders by use of a mechanical edger. String trimmers are not to be used for edging and a proper edger will be used. Care will be taken to maintain bed edges as designed in either straight or curvilinear lines.

String Trimming

String Trimming shall be performed around road signs, guard posts, trees, shrubs, utility poles, and other obstacles where mowers cannot reach. Grass shall be trimmed to the same desired height as determined by the turf height specifications. String trimming shall be completed with each mowing cycle.

Maintaining grass-free areas by use of chemicals may be the preferred method in certain applications. Such use will only be done with prior approval of the CDD management.

Turf around the edge of all waterways shall be mowed or string trimmed to the natural water's edge during every other mowing cycle at minimum.

For the protection of private property, landscapers will not perform string trimming in a manner that results in direct contact with private fences. A buffer zone of approximately 4 to 6 inches will be maintained along all private fencing. The maintenance of any grass or vegetation within this buffer area will be the responsibility of the respective property owner.

Blowing

When using mechanical blowers to clean curbs, sidewalks and other paved surfaces, care must be taken to prevent blowing grass clippings into beds, onto vehicles or onto other hardscape surfaces. In addition, care also must be taken to not disrupt mulch from beds and any mulch blown out of beds must be placed back and raked smooth.

Damage Prevention/Repair

Special care shall be taken to protect building foundations, fencing, light poles, sign posts, monuments and other hardscape elements from mowing, edging or string trimming equipment damage. Contractor will agree to have repairs made by specialized contractors or reimburse the CDD or homeowners within 30 days for any damage to property caused by their crew members or equipment.

Detailing

Detailing of planted areas will be performed weekly in a sectional method, each section representing one-third of the entire property. **Based on three sections, the contractor will completely detail the entire property once every three weeks at least.** The exception will be the entrances, clubhouse

areas and any other high profile or focal areas which should be tended to each week the crew is onsite. The detailing process will include trimming, pruning and shaping of all shrubbery, ornamental trees and groundcover, removal of tree suckers, structural pruning or cutbacks of select varieties of plant material and ornamental grasses as directed, as well as the defining of bed lines, tree saucers and the removal of all unwanted vegetation. A detail crew will be onsite at least one day per week 52 times per year to accomplish the full amount of detail rotations. The size and duration the detail crew is onsite should depend on the extent needed to accomplish the rotation.

Pruning

Prune trees, shrubs and groundcovers to encourage healthy growth and create a natural appearance. Prune to control the new plant growth, maintain the desired plant shape and remove dead, damaged, or diseased portions of the plant.

Use only hand pruners or loppers on trees and shrubs, particularly groundcover Juniper varieties. Hand shears or Topiary shears will be the preferred method of trimming most formal shrubs. Only use power shears on formal hedges where previous practice was to shear, or as directed by the CDD management.

*Pruning of trees up to a height of 12 feet and palms up to 15' is included in the scope of the work. If pruning is required above the height of 12 feet for non palms, contractor shall propose an extra service to the CDD representative and acquire approval prior to performing the work. Palm pruning of palms over 15' is defined in **Component E.3**.*

The branching height of trees shall be raised only for the following reasons:

- 1. Provide clearance for pedestrians, vehicles, mowers and buildings. Minimum 8ft of clearance is required along all walkways and parking areas.**
- 2. Maintain clearance from shrubs in bed areas.**
- 3. Improve visibility in parking lots and around entries. Extra care should be taken when considering sight lines on the road and the vendor should report any identified visibility concerns to CDD management.**
- 4. Prune trees to remove weak branching patterns and provide corrective pruning for proper development. Cut back to the branch collar without leaving stubs. Provide clean and flush cut with no tearing of the tree bark.**
- 5. Prune to contain perimeter growth within intended bed areas. Established groundcover shall be maintained 4" to 6" away from adjacent hardscape and turf. Bevel or roll leading edges to avoid creating a harsh boxed look. Mature groundcover shall be maintained at a consistent, level height to provide a smooth and even appearance and separation from adjacent plant material.**

Structural pruning will be required for several varieties of plants bi-annually, annually or semi- annually to maintain their scale and performance within the landscape. The methodology employed is to structurally prune one plant group throughout the entire property during the sectional detail rotation. All needed structural pruning will be done once per year at minimum. All Ornamental Grasses are to be haystack cut one time per year.

Crepe Myrtles are to be trimmed once per year in the winter months. Trimming should include removal of old blooms, sucker growth and any cross branching. Trimming should be done in such a way that cuts are no less than 12" away from previous year's cuts.

Pruning of all palms less than 15' in height will be included in the sectional rotation. Pruning consists of removal of all dead fronds, seedpods, and any loose boots.

Weed Control

Bed areas are to be left in a weed free condition after each detail service. While pre and post- emergent chemicals are acceptable means of control, weeds in bed areas larger than 3" shall be pulled by hand or string trimmed.

Hardscape cracks and expansion joints are to be sprayed in conjunction with the detail cycle to control weeds. Chemical practices shall not be a substitute for hand weeding where the latter is required.

For the protection of private property, landscapers will not perform chemical edging in a manner that results in direct contact with private fences or along private fences. A buffer zone of approximately 4 to 6 inches will be maintained along all private fencing. The maintenance of any grass or vegetation within this buffer area will be the responsibility of the respective property owner.

Trash Removal

Removing trash from all landscape areas will be the responsibility of the contractor. The contractor will remove trash from all focal areas, including medians, around amenity areas, and monuments every visit. Other trash will be removed during normal detail rotations.

Policing

Contractor will police the grounds during each service visit to remove trash, debris and fallen tree litter as needed prior to mowing and edging. Contractor is not responsible for removal of excessive storm debris which would be performed with prior approval with a supplemental proposal.

As needed, the contractor will dedicate supplemental personnel and specialized equipment to the removal of seasonal leaf drop from all landscape and hardscape areas during the months of November through April.

All litter shall be removed from the property and disposed of off-site.

Communication

Daily, the contractor will communicate with the CDD representative for any landscape issues requiring immediate attention.

Communication is of the utmost importance. The contractor will provide a weekly written report in a form approved by the CDD representative which highlights the main aspects of the previous week's maintenance activities. This can just be a checklist sent via email on Fridays or Mondays.

When requested by CDD management, the contractor will provide a Monthly Service Calendar for the upcoming period. **A copy of the preceding month's Irrigation Maintenance report and Lawn and Ornamental Fertilization report will be provided monthly.** A copy of these documents should be submitted to the CDD representative by the 5th of each month electronically, or in person. This is only necessary should management request, likely due to performance concerns, however the vendor should always have them should management request.

Contractor agrees to take part in regular weekly, bi-weekly or monthly inspections, as decided by CDD management, of the property to ensure their performance is satisfactory. *Contractor also agrees to complete any work that appears on punch lists resulting from inspections or reviews within three weeks of receiving them.* Contractor will have their Account Manager participate on its behalf and have their Lawn and Ornamental and Irrigation Managers or Technicians available for inspection meetings as needed or requested by CDD management.

Staffing

The Contractor shall have a well-experienced Foreman/Supervisor supervising all work onsite. This person should have knowledge of horticultural practices and be capable of properly supervising others. The Foreman/Supervisor should communicate regularly, daily when needed, with CDD management. Further, In order to maintain continuity, the same Foreman/Supervisor shall direct the scheduled maintenance operations throughout the year. Any anticipated changes in supervisory personnel shall be brought to the attention of the CDD representative prior to any such change. The intent is for maintenance personnel to familiarize themselves with the site.

The crew members should be properly trained to carry out their assigned task and should work in a safe professional manner. Each crew member should be in full uniform at all times.

Contractor is expected to staff the property with trained personnel experienced in commercial landscape maintenance. All personnel applying fertilizers, insecticides, herbicides, and fungicides must be certified by the state of FL. These individuals should be Best Management Practices Certified and hold a Limited Certification for Urban Landscape Commercial Fertilizer or a Certified Pest Control Operator or an employee with an ID card working under the supervision of a CPCO.

Contractor agrees to screen all crew members for criminal background. Also, contractor agrees to follow all INS guidelines for hiring and to maintain an I-9 and other required documents on each employee.

Holidays observed that do not require staffing include New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day, and any other day agreed to by CDD Management. Normal working hours are from 7:00 AM until 7:00 PM. No power equipment will be operated near homes before 9:00 AM. Efforts will be made such that ALL work performed around the Amenity Areas and pool area is to be completed prior to busy attendance hours. Saturdays will be made available for makeup work due to inclement weather from 8:00 AM until 5 PM.

Component "B" – Turf Care Program - Fertilization and Pest Control

Chemical Application Maintenance Information

All hardscape surfaces are to be blown off immediately following a fertilizer application to prevent staining.

The irrigation system will be fully operational prior to any fertilizer application.

Soils shall be tested at a reliable testing facility once per year to monitor for pH, Nematodes, and other relevant factors based on turf types. Soil samples should include all Root Rot and chemical make-up. The results will be provided to management along with the contractor's recommendation as to any changes in the turf care program based on these results.

St Augustine

Application Schedule – Minimum schedule, if more is needed it is up to the contractor to recommend.

Monthly Application schedule – St. Augustine

- January: Winter fertilization, broadleaf weed control and disease control
- March: Spring granular fertilization, broadleaf weed control, insect, and disease control
- May: Late spring heavy, 100% slow-release Nitrogen fertilization with Arena and weed Control
- October: Heavy fall granular fertilization and broadleaf weed/disease control

Application Requirements: ST AUGUSTINE

Contractor will submit a schedule of materials to be used under this program along with application rates. The annual program will include a maximum of 4 lbs. of N/1000 square feet with a minimum of 50% slow release and a high Potassium blend in the fall fertilization to promote root development unless soil samples indicate the presence of sufficient Potassium. The winter liquid fertilization should contain a maximum of .5lbs of N/1000 square feet.

Bahia – Where Applicable (Irrigated areas only)

Application Schedule - Minimum schedule, if more is needed it is up to the contractor to recommend.

THIS COMMUNITY REQUIRES ADDITIONAL FERTILIZATION ON ST AUGUSTINE Currently the program includes 8 fertilizations. Please provide specifics on your St Augustine program. Below is listed the bare minimum.

Monthly Application Schedule - Bahia

- March: Complete liquid fertilizer and broadleaf weed control to include blanket pre-emergent herbicide application.
- June: Chelated Iron application and Mole Cricket control.
- October: Complete liquid fertilizer and broadleaf weed control to include blanket pre-emergent.

Application Requirements: BAHIA

Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 2 lbs. of N/1000 square feet with a minimum of 30% slow release and a high Potassium blend in the late summer fertilization to promote root development unless soil samples indicate the presence of sufficient potassium.

General

Insect/Disease Control - ALL TURF

The reduction of irrigation water during the winter season will dramatically reduce the potential for fungus/disease problems. Contractor will be responsible for managing settings of irrigation timers and should always have the irrigation times adjusted and set appropriately based on turf type and season.

Supplemental insecticide applications will be provided by the contractor when the contractor identifies a need for supplemental programs in order to control pests.

Contractor will provide recommendations for TopChoice applications when needed. They will also keep ant bait treatment on mowers or detail vehicles for spot treatment. Ants should be treated near any

walking or amenity areas or common use areas such as parks.

Weed Control - ALL TURF

Weed control will be limited to the broadleaf variety and sedge type grasses under this program.

Contractor shall alert management of outbreaks of Crabgrass, wild Bermuda, Alexander and Dove grasses. Failure to do so will make the contractor liable for resulting turf loss. Supplemental insecticide applications will be provided in addition to the normal preventive program as needed to provide control.

Warranty - ALL TURF

If the grass covered under this turf care program dies due to insect infestation, disease or improper fertilizer application, the affected grass will be replaced at no charge. The contractor will not be held responsible for turf loss due to conditions beyond their control. This includes nematodes, diseases such as Take-All Root Rot and weeds such as Crabgrass which are untreatable with currently available chemicals, high traffic areas, drainage problems, or acts of God. In the event these conditions exist, the contractor is responsible to employ whatever cultural practices can be reasonably performed to extend the life of the affected material.

Component “C” – Tree/Shrub Care Program

Application Schedule – Trees and Shrubs

Monthly Application Schedule -

- March/April: Insect/disease control/fertilization. May/June: Insect/disease control as needed.
- July/August: Minor nutrient blend with insect/disease control.
- October: Disease control as needed December. Insect/disease control/fertilization as needed.

Application Requirements: Fertilization

Contractor will submit a schedule of materials to be used under this program along with application rates. Fertilizers selected must be appropriate for the plant material to be fertilized such as an acid forming fertilizer for Azaleas which require a lower soil pH.

Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 50% slow-release Nitrogen and a high Potassium blend in the fall fertilization to promote root development unless soil sample results indicate the presence of sufficient Potassium.

All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of plant material are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.

This program covers all fertility requirements on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall

height will require special consideration and are therefore excluded from this program.

There will be a deep root feeding on an as needed basis to establish newly planted trees. Fertilizer will be distributed evenly under the drip zone of each plant. Special care will be taken not to “clump” fertilizer neither at the base nor in the crown of plants.

The irrigation system will be fully operational prior to any fertilizer application.

Soil testing will be carried out when needed at contractors' recommendation. Any changes to the fertilization schedule, products used, or techniques will be discussed with CDD management and agreed to by CDD management.

Insect/Disease Control

Insect and disease control is intended to mean a thorough inspection of all plantings for the presence of insect or disease activity and the appropriate treatment applied. All insect and disease infestations require follow-up applications for control and are included in this program.

Contractor is responsible for the continuous monitoring for the presence of damaging insects or disease. Any problems noted between regularly scheduled visits will be treated as a service call and responded to within 48 hours. Service calls due to active infestations are included in this program.

This program covers all disease and insect activity on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall height will require special consideration and are therefore excluded from this program.

Contractor will be required to apply all pesticides in accordance with labeled directions including the use of any Personal Protective Equipment.

Specialty Palms

Considering the investment in Specialty Palms such as Phoenix varieties (i.e. Dactylifera, Sylvester, Senegal Date etc.), contractor will include in their proposed Tree/Shrub program, a comprehensive quarterly fertilization and root/bud Drench and or OTC Injections for potential disease and infestation. Only those treatments relevant to the variety of palm should be included.

When applicable, the contractor will monitor site tubes that have been installed to monitor ground water build up around the root ball of specimen palms to de-water them as necessary.

Warranty

If a plant or tree dies from insect or disease damage while under this Tree/Shrub Care Program, it will be replaced with one that is reasonably available by the contractor if it is reasonably decided to be from negligence by the contractor determined by CDD management. Exclusions to this warranty would be Acts of God, along with pre-existing conditions, i.e. soil contamination or poor drainage, nematodes, borers, locusts and insects such as Asian Cycad Scale. Also excluded are diseases such as Verticillium and Fusarium Wilt, TPDD, Lethal Bronzing, Entomosporium Leaf Spot Fungus and Downey Mildew that are untreatable with currently available chemicals. In the event these conditions exist, the contractor is responsible to promptly report any detection to the CDD representative.

Component “D” – Irrigation Maintenance

Frequency of Service

Contractor will perform the following itemized services under “Specifications” on a monthly basis completing 25% of the inspection each week. The irrigation inspection should be performed during the same week(s) each month. Repairs under \$500 should be carried out each month with just verbal confirmation. Anything over \$500 requires written approval.

Specifications

- Activate each zone of the system.
- Visually check for any damaged heads or heads needing repair.
- Visually check all landscape areas irrigated with Netafim drip lines to ensure proper water flow and pressure.
- Clean filters located at each zone valve monthly if applicable. Clean, straighten or adjust any heads not functioning properly.
- Straighten, re-attach to bracing and touch up paint on riser heads as needed. Report any valve or valve box that may be damaged in any way.
- Leave areas in which repairs or adjustments are made free of debris.
- Adjust controllers to the watering needs as dictated by weather conditions, seasonal requirements, and water management district restrictions including adjusting of rain sensors.
- Contractor will provide a written report of the findings by zone.
- Repairs that become necessary and that are over and above the routine monthly inspections will be done on a time and material basis. Hourly irrigation repair rates will be defined in the overall landscape maintenance contract.
- Request for authorization must be submitted to the CDD representative for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by the CDD representative prior to initiating any work. It is up to CDD management’s discretion to allow the contractor to proceed with repairs at an agreed threshold without prior approval.

Service Calls

Service Calls required between scheduled visits will be billed on a time and material basis at the rates extra pricing rates.

When not an emergency, request for authorization must be submitted in written form to the CDD representative for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by the CDD representative prior to initiating any work.

Contractor will pay special attention during irrigation (IMC) maintenance inspections to ensure that sprinkler heads are positioned so that water does not spray directly onto buildings, windows, or parking areas.

Contractor will be held responsible for any accident that arises from the over spray of water on hard surfaces if it is determined that the contractor was negligent in performing monthly irrigation maintenance.

Damage resulting from contractor’s crews working on the property (i.e., mower and edger cuts) will be

repaired at no charge to the CDD within 24 hours of being detected.

Contractor shall not be held responsible for any system failure caused by lightning, construction work, pre-existing conditions, freeze or other acts of God.

Contractor shall not be held responsible for damage to the landscape caused by mandatory water restrictions placed on the property by the governing water management district.

Contractor will visually inspect the irrigation system weekly while performing routine maintenance.

Contractor will provide a 24 hour "Emergency" number for irrigation repairs.

Contractor shall take all required readings from meters or at pump stations as required and work with the CDD representative to file all quarterly and/or semi-annual reports to the Water Management District.

Component "E" – Additional Services

To be priced separately but as part of the landscape contract. These services are subject to bids at management's discretion at any point.

Note: Additional services work is to be considered as a supplement of the overall Landscape Maintenance contract. All Special Services work is to be performed by supplemental crews. CDD management can bid out these services at their discretion and work is to be completed according to this scope, or as CDD Management agrees. In addition, contractors should and are expected to recommend when they believe these services should be carried out in their bid documents. Additionally, all "Additional Services" will be billed in the month they are performed as a separate line item on that month's invoice. Additional services costs will not be spread out across the full annual contract.

E. 1 - Bedding Plants – Annuals (If Applicable)

The nature and purpose of "Flower Beds" is to draw attention to the display. The highest level of attention should be placed on their on-going care.

Schedule

The most appropriate seasonal annuals will be used. A standard yearly rotation includes but is not limited to: All flower beds on the property will be changed out four (4) times per year during the months of January, April, July, and October. Changes to the amounts of annuals, rotations timing, or date of installation can be made at CDD management discretion.

Contractor recognizes that flower beds are intended to highlight and beautify high profile areas and should be selected for color, profusion, and display.

All newly planted beds will have a minimum of 50% of the plants in bloom at the time of installation and they shall be 4 ½" individual pots.

Contractor will obtain prior approval of plant selection from the CDD representative 2 weeks before installation.

Installation

Plants are to be installed utilizing a triangular spacing of 9" O.C. between plants.

Annually, prior to the Spring change out, existing soil will be removed to a depth of 6" in all annual beds and replaced with a clean growing medium composed of 60% peat and 40% fine aged Pine Bark.

All beds will be cleaned, and hand or machine cultivated to a depth of 6" prior to the installation of new plants.

Create a 2" trench where the edge of the bed is adjacent to turf or hardscape.

A granular time-release fertilizer and a granular systemic fungicide will be incorporated into the bedding soil at the time of installation.

All beds should be covered with 1" layer of Pine bark Fines after planting.

Follow-up applications of fertilizer, fungicide and insecticide are provided as needed.

Annuals that require replacement due to over-irrigation or under-irrigation will be replaced immediately by contractor without charge to the CDD.

Maintenance

Flower beds unique to the property will be reviewed daily or at each service visit for the following:

Removal of all litter and debris.

Beds are to remain weed – free at all times.

All declining blooms are to be removed immediately.

Inspect for the presence of insect or disease activity and treat immediately.

Seed heads are to be removed from plants as soon as they appear. "Pinching" of certain varieties weekly is to be a part of the on-going maintenance as well. Frequent "pinching" will result in healthier, more compact plants.

Prolific bloomers such as Salvia require that 10% to 20% of healthy blooms are to be removed weekly. Pre-emergent herbicides are not to be used in annual beds.

Contractor guarantees the survivability and performance of all annual plantings for a period of 90 days. Any plant that fails to perform during this period will be immediately replaced at the contractor's expense.

Warranty

Any bedding plant that dies due to insect damage or disease will be replaced under warranty.

Exclusions to this warranty would be freeze, theft, or vandalism.

E.2 - Bed Dressing

Application of designated mulching to community bed spaces.

Schedule

Mulching will be carried out at least once per year. However in many cases the mulch application will be divided into one heavy application in Spring and one lighter application in the fall. The most desirable months are May and Early November. Mulch will be priced “per yard”. Application will be completed within a two-week time period.

Installation

Prior to application, areas will be prepared by removing all foreign debris and establishing a defined, uniform edge to all bed and tree rings as well as a 1” to 2” deep trench along all hardscape surfaces to include equipment pads, in order to hold the mulch in place. Bed dressing should be installed in weed free beds that have been properly edged and prepared.

Bed Dressing should be installed to maintain a 2” thickness in all bed areas, including tree rings in lawn areas and maintenance strips unless otherwise directed by the CDD representative. Some areas will require more mulch than others. Focal areas are to be prioritized. If at any point the application does not allow enough yards to maintain 2-inch depth across beds, then an additional proposal will be created by the contractor for the additional needed yards.

E.3 - Palm Trimming Schedule

Specimen Date Palms such as Phoenix varieties (i.e. Dactylifera, Sylvester, Senegal Date, etc.) in excess of 15’ will be trimmed at least once per year in May. All vegetation will be removed from their trunk. Any palm nuts and loose or excessive boots will be removed and/or cross cut during this process. Contractor will monitor for disease and recommend treatment if necessary. Full debooting is a separate billable job but removing those loose and hanging should be included.

All palms less than 15’ will be trimmed as needed by the detail crew during the regular detail rotation as outlined in General Services.

All palms in excess 15’ will be trimmed at least once per year in the month of May. Any additional trimmings can be added at the discretion of the board or management and will be done at the same cost and rate as the proposed May trimming. Therefore, the fee summary must include the cost per palm for trimming.

Trimming shall include removal of all dead fronds, loose boots and seed stalks.

Trim palms so that the lowest remaining fronds are left at a ten and two o’clock profile or nine and three o’clock at the discretion of management. “Hurricane” cuts are only to be done at the direction of the CDD representative.

When trimming, cut the frond close to the trunk without leaving “stubs”.

It is imperative that the contractor use clean and sanitized tools, sanitizing their tools thoroughly from tree to tree.

Woodland Ranches Estates Community Development District Fee Summary

Contractor: Garrison

Property: Woodland Ranch Estates CDD

Address:

Address: 219 E. Livingston St.
Orlando, Florida, 32801

Phone:

Phone:

Fax:

Contact:

Contact:

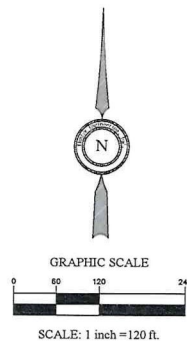
Email:

Email:

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Turf Maintenance and Detailing													
(Component A) <i>Turf Maintenance/Detailing/Communication/Staffing</i>	\$4,995.50	\$4,995.50	\$4,995.50	\$4,995.50	\$4,995.50	\$4,995.50	\$4,995.50	\$4,995.50	\$4,995.50	\$4,995.50	\$4,995.50	\$4,995.50	\$59,946.00
TURF CARE													
(Component B) Bahia/St Augustine/Zoysia		\$600.00								\$600.00			\$1,200.00
TREE/SHRUB CARE Includes OTC if Applicable													
(Component C) <i>Tree/Shrub Fert/OTC/Drenching</i>		\$1,600.00								\$1,600.00			\$3,200.00
IRRIGATION MAINT.													
(Component D) <i>Irrigation Inspections</i>	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$3,000.00
BED DRESSING - Estimate mulch yds													
(Component E.2) <i>[Mulch Type] Per Yard Pricing:</i>					\$5,100.00						\$2,550.00		\$7,650.00
Palm counts:					60 yards						30 yards		
TOTAL FEE PER MONTH:	\$5,245.50	\$7,445.50	\$5,245.50	\$5,245.50	\$10,345.50	\$5,245.50	\$5,245.50	\$5,245.50	\$5,245.50	\$7,445.50	\$7,795.50	\$5,245.50	\$74,996

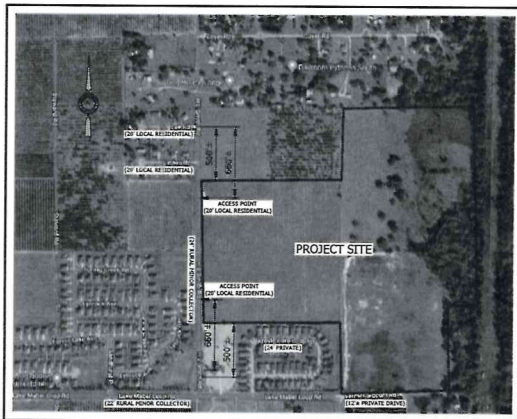
Essential Services	Included in Fee Summary
Mowing/Detailing/Irrigation/Fert and Pest	

Extra Services	Included in Fee Summary
Annual Changes, Palm Pruning, Mulch,Moss Spraying	



OVERLOOK VIEW
P.B. 83, PG. 14

*3' connect
Tract A
to Tract D*



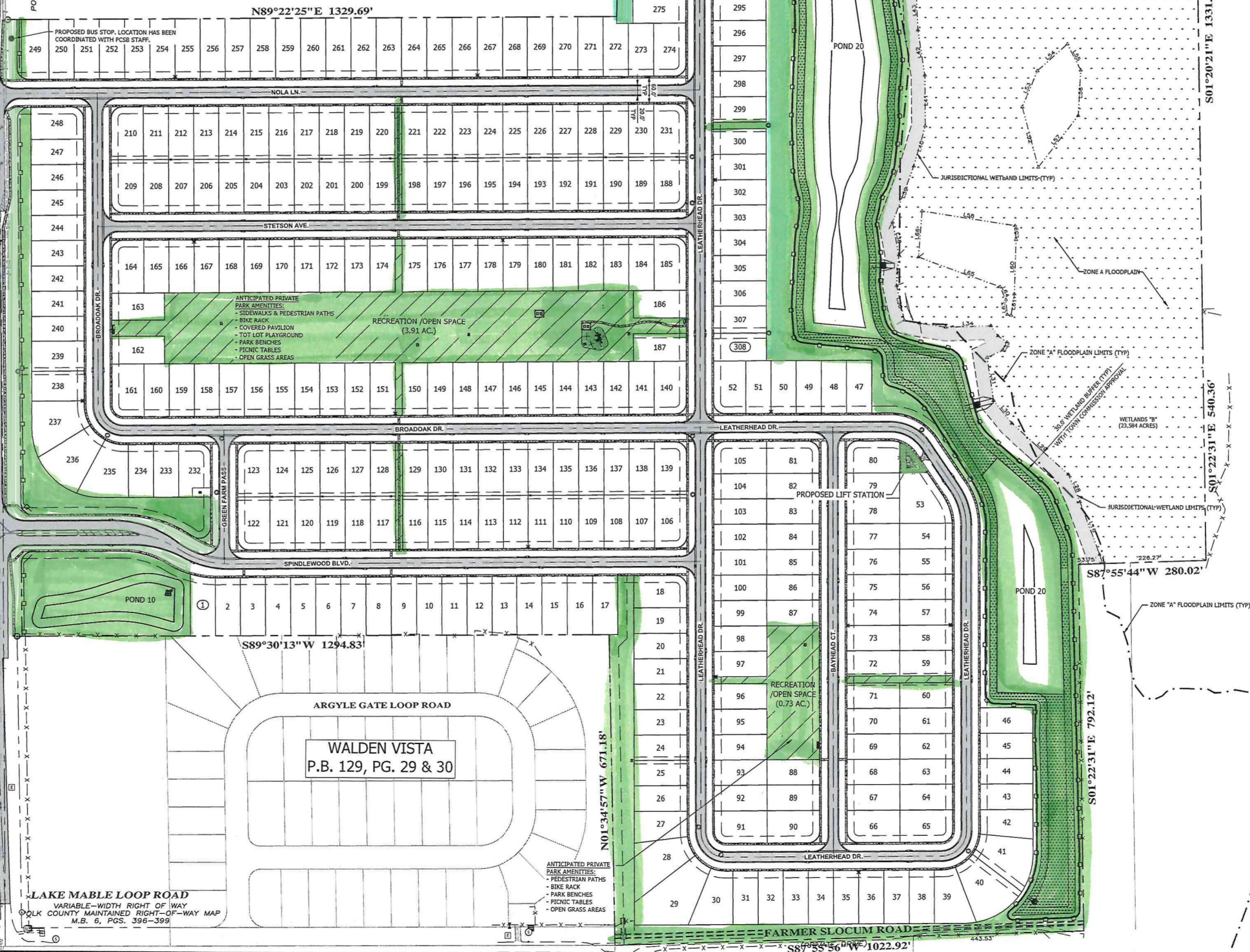
ADJACENT ROADWAY NETWORK
N.T.S.

HL SMITH ROAD
VARIABLE-WIDTH RIGHT OF WAY
POLK COUNTY MAINTAINED RIGHT-OF-WAY MAP
M.B. 4, PGS. 182-190

PROPOSED BUS STOP LOCATION HAS BEEN
COORDINATED WITH PCSB STAFF.

MABEL LOOP RIDGE PHASE 1
P.B. 151, PG. 15 THRU 19

Missing or invalid reference
File: (Civil & Assoc)1185-03 - CSP 09-29-2021.pdf
Sheet: 1



ANTICIPATED PRIVATE
PARK AMENITIES:
- PEDESTRIAN PATHS
- BIKE RACK
- PARK BENCHES
- PICNIC TABLES
- OPEN GRASS AREAS

OVERALL DEVELOPMENT PLAN

HUNTER
ENGINEERING

4900 Dundee Road
Winter Haven, FL 33884

Telephone: 863-676-7770
Facsimile: 863-965-0181
C.A. #48394

Prepared For

WOODLAND RANCH ESTATES, LLC

4900 Dundee Rd.
Winter Haven, FL 33884

Telephone: 863-286-6921
Facsimile: 863-965-0181

Certified Subdivision Plans
For

Woodland Ranch Estates
Town of Dundee, Florida

Date: May 29, 2024

Project No.: 21-008

Blue Seal (Professional Engineer's Seal)
BOYAN A. HUNTER
No. 07118
STATE OF FLORIDA
PROFESSIONAL ENGINEER

This document has been digitally signed and sealed by Boyan A. Hunter using a digital signature on the date indicated. Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

Boyan A. Hunter, P.E.
Exp. 05/29/2028
C.A. #48394

C104

SECTION 6

WOODLAND RANCH ESTATES CDD

Acquisition of Amenity Center

August 2026

August 12, 2026

Woodland Ranch Estates Community Development District
c/o Jill Burns, District Manager
Governmental Management Services – Central Florida, LLC
219 East Livingston Street
Orlando, Florida 32801

Re: Woodland Ranch Estates Community Development District (“District”)
Acquisition of the Amenity Center Amenity Improvements

Dear Ms. Burns:

Woodland Ranch Estates, LLC (“Developer”) has completed and requests that the District acquire certain amenity center improvements generally known as the Amenity Center, together with related improvements (collectively, the “Improvements”), and associated plans, designs, permits and other work product (“Work Product”), as more particularly described at **Exhibit A**, located on the property known as Tract ____ as identified on the Plat entitled *Woodland Ranch Estates Phase One (Town of Dundee)* as recorded in Plat Book 217, pages 16 – 23, inclusive, of the Official Records of Polk County, Florida. Developer wishes to convey the Improvements, which are included in the District’s Capital Improvement Plan as described in the *Woodland Ranch Estates Community Development District Engineer’s Report of Capital Improvements*, dated December 11, 2024, to the District pursuant to the *Tri-Party Agreement Regarding the Acquisition of Work Product, Improvements, and Real Property*, dated February 4, 2025 with the expectation that Developer may be reimbursed for all or part of the Improvements and/or Work Product from available bond proceeds now or in the future, should such funds become available. The actual cost of constructing the Improvements and completing the Work Product is approximately **\$546,336.27**.

Notwithstanding anything to the contrary herein, to the extent any amounts remain to be paid to contractors or professionals performing the work, Developer agrees to timely make payment for all such amounts and to ensure that no liens are placed on the property.

ACKNOWLEDGED AND AGREED TO BY: **WOODLAND RANCH ESTATES, LLC**, a Florida limited liability company

Chairperson
Woodland Ranch Estates Community
Development District

By: CENTER STATE DEVELOPMENT 2,
LLC, a Florida limited liability company, its
Manager

By: HRB LAND INVESTMENTS, LLC, a
Florida limited liability company, its
Manager

By: Harold R. Baxter
Its: Manager

cc: Lauren Gentry, District Counsel
Bryan Hunter, P.E., District Engineer
Enclosure

Exhibit A
Identification of Improvements

The following Improvements located at the property described as Tract ____ as identified on the Plat entitled *Woodland Ranch Estates Phase One (Town of Dundee)* as recorded in Plat Book 217, pages 16 – 23, inclusive, of the Official Records of Polk County, Florida:

AMENITY CENTER: All amenity/recreational improvements, including but not necessarily limited to the clubhouse, pool, pavilion, parking spots, playground, mailboxes, open space, and other appurtenances or related improvements.

LANDSCAPING/HARDSCAPING: All plants, trees, timber, shrubbery, and other landscaping and plantings, and all irrigation systems, including but not limited to wells, pumps, lines, spray heads, and related system components; together with all signage, entry monuments and features, pavers, walkways, sidewalks, and related improvements.

STORMWATER/DRAINAGE IMPROVEMENTS: All drainage and surface water management systems, including but not limited to sod, surface water control structures, pipes, curbs, gutter, inlets, gravity walls, and other water conveyance structures, as well as all catch-basins and related stormwater facilities.

WORK PRODUCT: All of the right, title, interest, and benefit in, to, and under any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.

AFFIDAVIT REGARDING COSTS PAID

STATE OF FLORIDA
COUNTY OF _____

I, Harold R. Baxter, as Manager of Woodland Ranch Estates, LLC, a Florida limited liability company, being first duly sworn, do hereby state for my affidavit as follows:

1. I have personal knowledge of the matters set forth in this affidavit.
2. My name is Harold R. Baxter, and I am Manager of Woodland Ranch Estates, LLC (“Developer”). I have authority to make this affidavit on behalf of Developer.
3. Developer is the developer of certain lands within the Woodland Ranch Estates Community Development District, a special purpose unit of local government established pursuant to Chapter 190, *Florida Statutes* (“District”).
4. The Developer recognizes that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain certain improvements as is authorized pursuant to Chapter 190, *Florida Statutes*, including the improvements attached hereto as **Exhibit A** (“Improvements”).
5. Developer has acted as prime general contractor and has expended funds to construct improvements and to complete or cause to be completed certain associated work product as described in the Engineer’s Report. The attached **Exhibit A** accurately identifies the improvements/work product completed to date. Notwithstanding anything to the contrary herein, Developer agrees to timely make payment for any remaining amounts due to contractors or professionals. Evidence of costs paid, including payment applications, invoices, and other documentation, is complete and on file with the Developer, and is capable of being produced upon request.
6. The Developer has expended at least **\$546,336.27**, as shown in **Exhibit B**, to complete the Improvements and Work Product. The Developer has copies of invoices and proof of payment on file and agrees to produce said documentation to the District upon request.
7. In making this affidavit, I understand that the District intends to rely on this affidavit for purposes of acquiring the completed Improvements.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Under penalties of perjury, I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

Executed this ____ day of August 2026.

WOODLAND RANCH ESTATES, LLC, a Florida
limited liability company

By: CENTER STATE DEVELOPMENT 2, LLC, a
Florida limited liability company, its Manager

By: HRB LAND INVESTMENTS, LLC, a
Florida limited liability company, its Manager

By: Harold R. Baxter
Its: Manager

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of August 2026, by Harold R. Baxter, as Manager of Woodland Ranch Estates, LLC, for and on behalf of said entity. He [] is personally known to me or [] produced _____ as identification.

(NOTARY SEAL)

Notary Public Signature

(Name typed, printed or stamped)
Notary Public, State of _____
Commission No. _____
My Commission Expires: _____

EXHIBIT A
Identification of Improvements

The following Improvements located at the property described as Tract ____ as identified on the Plat entitled *Woodland Ranch Estates Phase One (Town of Dundee)* as recorded in Plat Book 217, pages 16 – 23, inclusive, of the Official Records of Polk County, Florida:

AMENITY CENTER: All amenity/recreational improvements, including but not necessarily limited to the clubhouse, pool, pavilion, parking spots, playground, mailboxes, open space, and other appurtenances or related improvements.

LANDSCAPING/HARDSCAPING: All plants, trees, timber, shrubbery, and other landscaping and plantings, and all irrigation systems, including but not limited to wells, pumps, lines, spray heads, and related system components; together with all signage, entry monuments and features, pavers, walkways, sidewalks, and related improvements.

STORMWATER/DRAINAGE IMPROVEMENTS: All drainage and surface water management systems, including but not limited to sod, surface water control structures, pipes, curbs, gutter, inlets, gravity walls, and other water conveyance structures, as well as all catch-basins and related stormwater facilities.

WORK PRODUCT: All of the right, title, interest, and benefit in, to, and under any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.

EXHIBIT B
Costs of Improvements

			Date	Nm	Name	Memo	Amount	Balance
660000 - DEVELOPMENT COSTS								
662000 - Hard Costs								
662010 - Amenity								
			05/01/2025	DP34780-WRE-Dep	Creative Mail Box Designs	50% Deposit to install Mailboxes	26,134.92	26,134.92
			08/18/2025	WRE-Inv 347	D3S1GNS	Invoice 347 (Woodland Ranch Amenity)	3,000.00	29,134.92
			10/01/2025	WRE-3974	Creative Mail Box Designs	Inw# 3974 (WRE)	26,134.92	55,269.84
			11/01/2025	WRE-Amenity Permit	Town of Dundee	Woodland - Amenity Permit Fees	29,486.98	84,756.82
			11/18/2025	WRE-Inv 358	D3S1GNS	Invoice 358 (Woodland Ranch Amenity)	590.00	85,346.82
			12/19/2025	WRE-0029507	Leading Edge Land Services, Inc.	Woodland inv 0029507 - Amenity Building Layout	1,820.00	87,166.82
			12/23/2025	WRE-Amenity Perm Fee	Town of Dundee	Woodland - Amenity Permit Fees	297.83	87,464.65
			01/15/2026	Woodland inv 5618	Carter Geotechnical, LLC	Woodland Invoice 5618 - Pavilion Compaction Testing	265.00	87,729.65
			01/15/2026	Woodland inv 5619	Carter Geotechnical, LLC	Woodland Invoice 5619 - Pool Compaction Testing	115.00	87,844.65
			01/16/2026	WRE-010611	Mills & Nebraska	WRE-Order# 010611 - Door Frames	1,850.37	89,695.02
			01/21/2026	Woodland inv 260121	Global Playgrounds	Woodland Invoice 260121	17,500.00	107,195.02
			01/31/2026	CL2026-0131		C&L - Correction to JE no. CH2026-0131 dated 1/31/26	5,000.00	112,195.02
			02/01/2026	WRE-Inv 799B	Carrazales Construction Group Inc	Woodland invoice 799B - Pavilion	12,495.00	124,690.02
			02/01/2026	WRE-Inv 800B	Carrazales Construction Group Inc	Woodland invoice 800B - Clubhouse	25,357.00	150,047.02
			02/01/2026	WRE Inv 328560	Stidham's Rentals Inc	Woodland Inv 328560	68.21	150,115.23
			02/10/2026	WRE-Playgrd Perm Fee	Town of Dundee	Woodland - Amenity Permit Fees-Playground	294.76	150,409.99
			02/10/2026	WRE-Inv 806B	Carrazales Construction Group Inc	Woodland invoice 806B - Clubhouse	14,530.02	164,940.01
			02/10/2026	WRE-Inv 807B	Carrazales Construction Group Inc	Woodland invoice 807B - Pavilion	11,878.00	176,818.01
			02/11/2026	943691-WRE Amenity	Fox Plumbing, Inc.	Woodland Ranch Amenity Draw 2 - Inv. 943691	5,000.00	181,818.01
			02/16/2026	WRE-2005895430-001	ABC Supply CO	Woodland Invoice 2005895430-001	718.59	182,536.60
			02/18/2026	WRE-Inv 71425	Central Florida Pest Management Inc	Woodland Amenity - Inv 71425	125.00	182,661.60
			02/20/2026	WRE Inv 329390	Stidham's Rentals Inc	WRE Inv 329390	112.35	182,773.95
			02/23/2026	Woodland inv 14410	J & J Electric of Central Florida, Inc.	Woodland Invoice 14410 - Amenity Electrical Rough	12,500.00	195,273.95
			03/01/2026	Woodland inv 260227	Global Playgrounds	Woodland inv 260227	17,500.00	212,773.95
			03/03/2026	WRE-Inv 817B	Carrazales Construction Group Inc	Woodland invoice 817B - Pavilion	5,624.00	218,397.95
			03/03/2026	WRE-Inv 818B	Carrazales Construction Group Inc	Woodland invoice 818B - Clubhouse	17,512.65	235,910.60
			03/03/2026	001-WRE	Legendary Construction	Clubhouse Roof	6,500.00	242,410.60
			03/03/2026	001-WRE	Legendary Construction	Pavilion Roof	3,000.00	245,410.60
			03/20/2026	WRE Inv 330232	Stidham's Rentals Inc	WRE Inv 330232	112.35	245,522.95
			03/26/2026	WRE-Inv 4778	Serenity Pool and Spa, Inc.	Woodland Inv 4778 (10% Down, 40% Due after Pool Sh	125,000.00	370,522.95
			04/02/2026	WRE - P2600028	Inspections 4 Contractors, LLC	Woodland Permit #P2600028 (Pavilion)	225.00	370,747.95
			04/02/2026	WRE - P2600081	Inspections 4 Contractors, LLC	Woodland Permit #P2600081 (Playground)	125.00	370,872.95
			04/17/2026	WRE Inv 331074	Stidham's Rentals Inc	WRE Inv 331074	112.35	370,985.30
			04/20/2026	Card 3418-Apr 26-8	Capital One Spark Card #3418(1419)	Card # 3418 (Apr 2026 Statement) - Doors for Clubhou	3,802.43	374,787.73
			04/27/2026	WRE-Material Draw	Torres Brothers Tile, LLC	Woodland Ranch - Material Draw	4,000.00	378,787.73
			05/07/2026	WRE-7356	Torres Brothers Tile, LLC	Woodland Ranch - Inv 7356	5,506.00	384,293.73
			05/17/2026	WRE-Inv 4786	Serenity Pool and Spa, Inc.	Woodland Inv 4786	100,000.00	484,293.73
			05/20/2026	119164-WRE Amenity	Fox Plumbing, Inc.	Woodland Ranch Amenity Draw 3 - Inv. 119164	4,500.00	488,793.73
			05/21/2026	Card 3418-May 26-3	Capital One Spark Card #3418(1419)	Card # 3418 (May 2026 Statement) - #3 (WRE) - Amen	32.60	488,826.33
			05/22/2026	WRE-350388-A	Pattishoppers, Inc	Invoice 000350388-A (50% Deposit)	11,087.50	499,913.83
			06/01/2026	30373-WRE Amenity	J&N Stone	Inw# 30373 (Woodland - Amenity)	6,054.00	505,967.83
			06/01/2026	WRE Inv 333344	Stidham's Rentals Inc	WRE Inv 333344	112.35	506,080.18
			06/12/2026	WRE Inv 334107	Stidham's Rentals Inc	WRE Inv 334107	112.35	506,192.53
			06/15/2026	119168-WRE Amenity	Fox Plumbing, Inc.	Woodland Ranch Amenity Draw 4 - Inv 119168	5,300.00	511,492.53
			06/20/2026	Card 3418-June 26-2	Capital One Spark Card #3418(1419)	Card # 3418 (June 2026 Statement) - C&S Supply - Am	7,540.00	519,032.53
			06/28/2026	Woodland inv 14570	J & J Electric of Central Florida, Inc.	Woodland Invoice 14570 - Electrical Final	23,245.00	542,277.53
			07/01/2026	WRE-9877.08	Pure Grading, LLC	WRE- Pool Amenity Center - Invoice 9877-08	2,450.00	544,727.53
			07/01/2026	WRE-9877.09	Pure Grading, LLC	WRE- Pavilion - Invoice 9877-09	300.00	545,027.53
			07/10/2026	WRE Inv 334856	Stidham's Rentals Inc	WRE Inv 334856	76.24	545,103.77
			07/10/2026	WRE-Inv 242105	Carter Construction of Central FL LLC	Woodland invoice 242105 - Car Stops	1,232.50	546,336.27
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DEVELOPER ACKNOWLEDGMENT OF ACQUISITION OF CERTAIN IMPROVEMENTS AND WORK PRODUCT

AMENITY CENTER

THIS DEVELOPER ACQUISITION AND WARRANTY ACKNOWLEDGMENT is made the ____ day of August 2026, by Harold R. Baxter, Manager of **WOODLAND RANCH ESTATES, LLC**, with offices located at 4900 Dundee Road, Winter Haven, Florida 33884 (“Developer”), in favor of the **WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT** (“District”), a local unit of special-purpose government situated in Polk County, Florida, with offices located at c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801.

SECTION 1. DESCRIPTION OF CONTRACTOR’S SERVICES. Developer has managed, overseen, and contracted for the construction of certain infrastructure improvements (“Improvements”) and associated plans, designs, permits and other work product (“Work Product”) related to the development of the Amenity Center amenity. The Improvements and Work Product completed and to be acquired are more generally described in the attached **Exhibit A**.

SECTION 2. ACQUISITION OF IMPROVEMENTS. Developer acknowledges that the District is acquiring or has acquired the Improvements and Work Product completed or caused to be completed by Developer.

SECTION 3. CONTRACT RIGHTS. Developer hereby expressly acknowledges the District’s right to enforce the terms of all contracts, purchase orders, or other agreements under which the Improvements and Work Product were completed, including but not limited to any warranties, contract rights and remedies, standard of care provisions and other forms of indemnification provided therein and/or available under Florida law. Developer agrees to cooperate in obtaining all releases, acknowledgments, and other documents the District requires from contractors and professionals who completed work necessary to construct or produce the Improvements and/or Work Product. In the event that such releases, acknowledgments, or other documents cannot be obtained, Developer agrees to provide such additional warranties or assurances as the District may require.

SECTION 3. WARRANTY. Developer hereby expressly provides to the District a one-year warranty from the effective date of this Acknowledgement on the materials and labor for the Improvements set forth in **Exhibit A**, but only to the extent that the Developer is unable to transfer and/or assign sufficient warranties from applicable contractors, and hereby expressly acknowledges the District’s right to rely upon and enforce any other warranties provided under Florida law, including but not limited to those warranties provided by subcontractors, vendors, and materialmen.

SECTION 4. INDEMNIFICATION. Developer indemnifies and holds the District harmless from any claims, demands, liabilities, judgments, costs, or other actions that may be brought against or imposed upon the District in connection with the Improvements identified in **Exhibit A** because of any act or omission of Developer, its agents, employees, or officers. Said indemnification shall include, but not be limited to, any reasonable attorney’s fees and costs incurred by the District.

SECTION 5. CERTIFICATE OF PAYMENT. Developer hereby acknowledges that it has fully compensated all contractors, vendors, materialmen, professionals, or others performing work related to completion of the Improvements and the Work Product. Developer further certifies that no outstanding requests for payment exist related to the Improvements or Work Product identified in **Exhibit A**, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements or Work Product.

SECTION 6. PUBLIC RECORDS. Developer acknowledges that all documents connected with the Improvements, Work Product, and acquisition thereof may be public records and treated as such in accordance with Florida law, and agrees to, upon request, produce such documentation, including but not limited to documentation of funds expended to construct the Improvements and complete the Work Product, such as invoices, payment applications, and other payment records.

SECTION 7. EFFECTIVE DATE. This Developer Acquisition and Warranty Acknowledgement shall take effect upon execution.

ATTEST

**WOODLAND RANCH ESTATES, LLC, a Florida
limited liability company**

By: CENTER STATE DEVELOPMENT 2, LLC, a
Florida limited liability company, its Manager

[print name]

By: HRB LAND INVESTMENTS, LLC, a
Florida limited liability company, its Manager

By: Harold R. Baxter
Its: Manager

[print name]

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was sworn and subscribed before me by means of ☐ physical presence or ☐ online notarization this ____ day of August 2026, by Harold R. Baxter of Woodland Ranch Estates, LLC who ☐ is personally known to me or ☐ who has produced _____ as identification, and ☐ did or ☐ did not take the oath.

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

EXHIBIT A

The following Improvements located at the property described as Tract ____ as identified on the Plat entitled *Woodland Ranch Estates Phase One (Town of Dundee)* as recorded in Plat Book 217, pages 16 – 23, inclusive, of the Official Records of Polk County, Florida:

AMENITY CENTER: All amenity/recreational improvements, including but not necessarily limited to the clubhouse, pool, pavilion, parking spots, playground, mailboxes, open space, and other appurtenances or related improvements.

LANDSCAPING/HARDSCAPING: All plants, trees, timber, shrubbery, and other landscaping and plantings, and all irrigation systems, including but not limited to wells, pumps, lines, spray heads, and related system components; together with all signage, entry monuments and features, pavers, walkways, sidewalks, and related improvements.

STORMWATER/DRAINAGE IMPROVEMENTS: All drainage and surface water management systems, including but not limited to sod, surface water control structures, pipes, curbs, gutter, inlets, gravity walls, and other water conveyance structures, as well as all catch-basins and related stormwater facilities.

WORK PRODUCT: All of the right, title, interest, and benefit in, to, and under any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.

**ACKNOWLEDGMENT OF ACQUISITION OF CERTAIN IMPROVEMENTS AND THE
RIGHT TO RELY UPON ANY WARRANTIES AND CONTRACT TERMS FOR THE
CONSTRUCTION OF SAME**

THIS ACQUISITION AND WARRANTY ACKNOWLEDGMENT is made the ____ day of August 2026, by Jeanette L. Gallagher, President of **GLOBAL PLAYGROUNDS – DIVERSIFIED INSTALLATIONS COMPANY**, a Florida corporation having offices located at 5688 State Road 6 West, Jasper, Florida 32052 (“Contractor”), in favor of the **WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT** (“District”), which is a local unit of special-purpose government situated in Polk County, Florida, and having offices located at c/o Governmental Management Services, LLC, 219 East Livingston Street, Orlando, Florida 32801.

SECTION 1. DESCRIPTION OF CONTRACTOR’S SERVICES. Contractor has provided construction services as general contractor in connection with the construction of certain infrastructure improvements (“Improvements”). The Improvements constructed and acquired are more generally described in the attached **Exhibit A**.

SECTION 2. ACQUISITION OF IMPROVEMENTS. Contractor acknowledges that the District is acquiring or has acquired the Improvements constructed by Contractor.

SECTION 3. WARRANTY. Contractor hereby expressly provides to the District a one year warranty from the effective date of this Acknowledgement on the materials and labor for the Improvements set forth in **Exhibit A** and hereby expressly acknowledges the District’s right to rely upon and enforce any other warranties provided under Florida law.

SECTION 4. INDEMNIFICATION. Contractor indemnifies and holds the District harmless from any claims, demands, liabilities, judgments, costs, or other actions that may be brought against or imposed upon the District in connection with the Improvements identified in **Exhibit A** because of any act or omission of Contractor, its agents, employees, or officers. Said indemnification shall include, but not be limited to, any reasonable attorney’s fees and costs incurred by the District.

SECTION 5. CERTIFICATE OF PAYMENT. Contractor hereby acknowledges that it has been fully compensated for its services and work related to completion of the Improvements. Contractor further certifies that no outstanding requests for payment exist related to the Improvements identified in **Exhibit A**, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. This document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer for the Improvements identified in **Exhibit A**.

SECTION 6. EFFECTIVE DATE. This Acquisition and Warranty Acknowledgement shall take effect upon execution.

ATTEST

**GLOBAL PLAYGROUNDS – DIVERSIFIED
INSTALLATIONS COMPANY**, a Florida
corporation

[print name]

[print name]

By: Jeanette L. Gallagher
Its: President

EXHIBIT A

[to be added]

**ACKNOWLEDGMENT OF ACQUISITION OF CERTAIN IMPROVEMENTS AND THE
RIGHT TO RELY UPON ANY WARRANTIES AND CONTRACT TERMS FOR THE
CONSTRUCTION OF SAME**

THIS ACQUISITION AND WARRANTY ACKNOWLEDGMENT is made the ____ day of August 2026, by Gumberto Carrizales, President of **CARRIZALES CONSTRUCTION GROUP INC**, a Florida corporation having offices located at 3981 Laurel Crest Drive, Mulberry, Florida 33860 (“Contractor”), in favor of the **WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT** (“District”), which is a local unit of special-purpose government situated in Polk County, Florida, and having offices located at c/o Governmental Management Services, LLC, 219 East Livingston Street, Orlando, Florida 32801.

SECTION 1. DESCRIPTION OF CONTRACTOR’S SERVICES. Contractor has provided construction services as general contractor in connection with the construction of certain infrastructure improvements (“Improvements”). The Improvements constructed and acquired are more generally described in the attached **Exhibit A**.

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SECTION 3. WARRANTY. Contractor hereby expressly provides to the District a one year warranty from the effective date of this Acknowledgement on the materials and labor for the Improvements set forth in **Exhibit A** and hereby expressly acknowledges the District’s right to rely upon and enforce any other warranties provided under Florida law.

SECTION 4. INDEMNIFICATION. Contractor indemnifies and holds the District harmless from any claims, demands, liabilities, judgments, costs, or other actions that may be brought against or imposed upon the District in connection with the Improvements identified in **Exhibit A** because of any act or omission of Contractor, its agents, employees, or officers. Said indemnification shall include, but not be limited to, any reasonable attorney’s fees and costs incurred by the District.

SECTION 5. CERTIFICATE OF PAYMENT. Contractor hereby acknowledges that it has been fully compensated for its services and work related to completion of the Improvements. Contractor further certifies that no outstanding requests for payment exist related to the Improvements identified in **Exhibit A**, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. This document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer for the Improvements identified in **Exhibit A**.

SECTION 6. EFFECTIVE DATE. This Acquisition and Warranty Acknowledgement shall take effect upon execution.

ATTEST

CARRIZALES CONSTRUCTION GROUP INC, a
Florida corporation

[print name]

[print name]

By: Gumberto Carrizales
Its: President

EXHIBIT A

[to be added]

**ACKNOWLEDGMENT OF ACQUISITION OF CERTAIN IMPROVEMENTS AND THE
RIGHT TO RELY UPON ANY WARRANTIES AND CONTRACT TERMS FOR THE
CONSTRUCTION OF SAME**

THIS ACQUISITION AND WARRANTY ACKNOWLEDGMENT is made the ____ day of August 2026, by Jeffrey W. Syx, President of **J&J ELECTRIC OF CENTRAL FLORIDA, INC.**, a Florida corporation having offices located at 1617 Crump Road, Winter Haven, Florida 33881 (“Contractor”), in favor of the **WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT** (“District”), which is a local unit of special-purpose government situated in Polk County, Florida, and having offices located at c/o Governmental Management Services, LLC, 219 East Livingston Street, Orlando, Florida 32801.

SECTION 1. DESCRIPTION OF CONTRACTOR’S SERVICES. Contractor has provided construction services as general contractor in connection with the construction of certain infrastructure improvements (“Improvements”). The Improvements constructed and acquired are more generally described in the attached **Exhibit A**.

SECTION 2. ACQUISITION OF IMPROVEMENTS. Contractor acknowledges that the District is acquiring or has acquired the Improvements constructed by Contractor.

SECTION 3. WARRANTY. Contractor hereby expressly provides to the District a one year warranty from the effective date of this Acknowledgement on the materials and labor for the Improvements set forth in **Exhibit A** and hereby expressly acknowledges the District’s right to rely upon and enforce any other warranties provided under Florida law.

SECTION 4. INDEMNIFICATION. Contractor indemnifies and holds the District harmless from any claims, demands, liabilities, judgments, costs, or other actions that may be brought against or imposed upon the District in connection with the Improvements identified in **Exhibit A** because of any act or omission of Contractor, its agents, employees, or officers. Said indemnification shall include, but not be limited to, any reasonable attorney’s fees and costs incurred by the District.

SECTION 5. CERTIFICATE OF PAYMENT. Contractor hereby acknowledges that it has been fully compensated for its services and work related to completion of the Improvements. Contractor further certifies that no outstanding requests for payment exist related to the Improvements identified in **Exhibit A**, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. This document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer for the Improvements identified in **Exhibit A**.

SECTION 6. EFFECTIVE DATE. This Acquisition and Warranty Acknowledgement shall take effect upon execution.

ATTEST

J&J ELECTRIC OF CENTRAL FLORIDA, INC.,
a Florida corporation

[print name]

[print name]

By: Jeffrey W. Syx
Its: President

EXHIBIT A

[to be added]

**ACKNOWLEDGMENT OF ACQUISITION OF CERTAIN IMPROVEMENTS AND THE
RIGHT TO RELY UPON ANY WARRANTIES AND CONTRACT TERMS FOR THE
CONSTRUCTION OF SAME**

THIS ACQUISITION AND WARRANTY ACKNOWLEDGMENT is made the ____ day of August 2026, by Robert Liberatore, President of **SERENITY POOLS AND SPA OF CENTRAL FLORIDA, INC.**, a Florida corporation having offices located at 4581 Emerald Palms Drive, Winter Haven, Florida 33884 (“Contractor”), in favor of the **WOODLAND RANCH ESTATES COMMUNITY DEVELOPMENT DISTRICT** (“District”), which is a local unit of special-purpose government situated in Polk County, Florida, and having offices located at c/o Governmental Management Services, LLC, 219 East Livingston Street, Orlando, Florida 32801.

SECTION 1. DESCRIPTION OF CONTRACTOR’S SERVICES. Contractor has provided construction services as general contractor in connection with the construction of certain infrastructure improvements (“Improvements”). The Improvements constructed and acquired are more generally described in the attached **Exhibit A**.

SECTION 2. ACQUISITION OF IMPROVEMENTS. Contractor acknowledges that the District is acquiring or has acquired the Improvements constructed by Contractor.

SECTION 3. WARRANTY. Contractor hereby expressly provides to the District a one year warranty from the effective date of this Acknowledgement on the materials and labor for the Improvements set forth in **Exhibit A** and hereby expressly acknowledges the District’s right to rely upon and enforce any other warranties provided under Florida law.

SECTION 4. INDEMNIFICATION. Contractor indemnifies and holds the District harmless from any claims, demands, liabilities, judgments, costs, or other actions that may be brought against or imposed upon the District in connection with the Improvements identified in **Exhibit A** because of any act or omission of Contractor, its agents, employees, or officers. Said indemnification shall include, but not be limited to, any reasonable attorney’s fees and costs incurred by the District.

SECTION 5. CERTIFICATE OF PAYMENT. Contractor hereby acknowledges that it has been fully compensated for its services and work related to completion of the Improvements. Contractor further certifies that no outstanding requests for payment exist related to the Improvements identified in **Exhibit A**, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. This document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer for the Improvements identified in **Exhibit A**.

SECTION 6. EFFECTIVE DATE. This Acquisition and Warranty Acknowledgement shall take effect upon execution.

ATTEST

**SERENITY POOLS & SPAS OF CENTRAL
FLORIDA, INC.,** a Florida corporation

[print name]

[print name]

By: Robert Liberatore
Its: President

EXHIBIT A

[to be added]

BILL OF SALE AND LIMITED ASSIGNMENT

THIS BILL OF SALE AND LIMITED ASSIGNMENT is made as of this ____ day of _____, 2026, by **Woodland Ranch Estates, LLC**, a Florida limited liability company, whose address is 4900 Dundee Road, Winter Haven, Florida 33884 (“**Grantor**”), and for the **Woodland Ranch Estates Community Development District**, a local unit of special-purpose government organized under Chapter 190, Florida Statutes, (“**District**” or “**Grantee**”) whose address is 219 East Livingston Street, Orlando, Florida 32801.

(Wherever used herein, the terms “Grantor” and “Grantee” include all of the parties to this instrument, the heirs, legal representatives and assigns of individuals, and the successors and assigns of trustees, partnerships, limited liability companies, governmental entities, and corporations.)

NOW THEREFORE, for good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, Grantor and Grantee, intending to be legally bound, do hereby agree as follows:

1. Grantor hereby transfers, grants, conveys, and assigns to Grantee all right, title and interest of Grantor, if any, in and to the following improvements and other property interests as described below, located within the property as further described in **Exhibit A** attached hereto, to have and to hold for Grantee’s own use and benefit forever:

- a. **Improvements:** All amenity center improvements, landscaping/hardscaping improvements, and drainage/stormwater improvements identified in **Exhibit A** (together, “**Improvements**”); and
- b. **Work Product:** All of the right, title, interest, and benefit of Grantor, if any, in, to and under any and all plans, designs, construction and development drawings, engineering and soil reports and studies, surveys, testing, permits, approvals, and work product (together, “**Work Product**”) relating to the Improvements if any; and
- c. **Warranty and Indemnity Rights:** All of the right, title, interest, and benefit of Grantor, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, claims, lien waivers, and other forms of indemnification, given heretofore and with respect to the Improvements and the Work Product (“**Warranty and Indemnity Rights**”), which Warranty and Indemnity Rights are being assigned on a non-exclusive basis to be held jointly with Grantor (provided however that the Grantor and Grantee may independently exercise such rights); and
- d. All goodwill associated with the foregoing.

2. Grantor hereby covenants that: (i) Grantor is the lawful owner of the Work Product and Improvements; (ii) the Work Product and Improvements are free from any liens or encumbrances and the Grantor covenants to timely address any such liens or encumbrances if and when filed; (iii) Grantor has good right to sell the Work Product and Improvements; and (iv) the Grantor will warrant and defend the sale of the Work Product and Improvements hereby made unto the Grantee against the lawful claims and demands of all persons whosoever.

3. This conveyance is made on an “as is” basis; however, the Grantor represents that it has no knowledge of any defects whatsoever in the Work Product or Improvements, and hereby assigns, transfers and conveys to the Grantee any and all rights against any and all firms or entities which may have caused any defects, including, but not limited to, any and all warranties and other forms of indemnification.

4. By execution of this document, the Grantor affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of Grantee's limitations on liability as provided in Section 768.28, *Florida Statutes*, and other statutes and law. This instrument shall be governed by, and construed under, the laws of the State of Florida.

5. As consideration for the sale of the Improvements and the Work Product, and subject to (and without intending to alter) the provisions of that certain *Tri-Party Agreement Regarding the Acquisition of Work Product, Improvements, and Real Property*, dated February 4, 2026, among any other applicable acquisition agreements related to future bond series, the Grantee shall make payment for the cost of the Improvements and Work Product up to the amounts set forth herein from the proceeds of any applicable current or future series of bonds, should such funds become available. Should such funds not be or become available, the Improvements and Work Product shall be deemed donations to the District.

[CONTINUED ON NEXT PAGE]

WHEREFORE, the foregoing Bill of Sale and Limited Assignment is hereby executed and delivered on the date first set forth above.

Signed, sealed and delivered by:

WITNESSES:

WOODLAND RANCH ESTATES, LLC, a
Florida limited liability company

By: CENTER STATE DEVELOPMENT 2,
LLC, a Florida limited liability company, its
Manager

Witness Signature

Printed name: _____

By: HRB LAND INVESTMENTS, LLC,
a Florida limited liability company, its
Manager

Witness Signature

Printed name: _____

By: Harold R. Baxter
Its: Manager

STATE OF FLORIDA)
COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 2026, by Harold R. Baxter on behalf of Woodland Ranch Estates, LLC, for and on behalf of said entity. He [] is personally known to me or [] produced _____ as identification.

NOTARY STAMP:

Signature of Notary Public

Printed Name of Notary Public

Exhibit A: Description of Improvements

Exhibit A
Description of Improvements

The following Improvements located at the property described as Tract ____ as identified on the Plat entitled *Woodland Ranch Estates Phase One (Town of Dundee)* as recorded in Plat Book 217, pages 16 – 23, inclusive, of the Official Records of Polk County, Florida:

AMENITY CENTER: All amenity/recreational improvements, including but not necessarily limited to the clubhouse, pool, pavilion, parking spots, playground, mailboxes, open space, and other appurtenances or related improvements.

LANDSCAPING/HARDSCAPING: All plants, trees, timber, shrubbery, and other landscaping and plantings, and all irrigation systems, including but not limited to wells, pumps, lines, spray heads, and related system components; together with all signage, entry monuments and features, pavers, walkways, sidewalks, and related improvements.

STORMWATER/DRAINAGE IMPROVEMENTS: All drainage and surface water management systems, including but not limited to sod, surface water control structures, pipes, curbs, gutter, inlets, gravity walls, and other water conveyance structures, as well as all catch-basins and related stormwater facilities.

WORK PRODUCT: All of the right, title, interest, and benefit in, to, and under any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.

CERTIFICATION OF DISTRICT ENGINEER

_____, 2026

Board of Supervisors
Woodland Ranch Estates Community Development District
c/o Jill Burns, District Manager
Governmental Management Services – Central Florida, LLC
219 East Livingston Street
Orlando, Florida 32801

Re: Woodland Ranch Estates Community Development District
Acquisition of Amenity Center

Ladies and Gentlemen:

The undersigned, Bryan Hunter, P.E., of Hunter Engineering, Inc., as District Engineer of the Woodland Ranch Estates Community Development District (“District”), hereby makes the following certifications in connection with the District’s acquisition of certain work product and improvements (“Improvements”), as described in **Exhibit A** attached hereto.

The undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. I have inspected the Improvements, as well as any and all site plans, plats, agreements, construction and development drawings, plans and specifications, surveys, engineering reports, soil reports, and documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the Improvements.
2. The Improvements have been completed in compliance with the applicable governmental requirements, including but not limited to all permits, Polk County regulations and code and, if applicable, FDOT regulations and code.
3. In my opinion, the Improvements are within the scope of Chapter 190, *Florida Statutes*, and are included in the District’s capital improvement plan as described in the *Woodland Ranch Estates Community Development District Engineer’s Report of Capital Improvements*, dated December 11, 2024; were installed in accordance with their specifications; and are free from obstruction and capable of performing the functions for which they were intended.
4. All known plans, permits and specifications necessary for the operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for operations and maintenance responsibilities.
5. The Improvements specifically benefit property within the boundaries of the District.
6. With this document, I hereby certify that it is appropriate at this time to transfer the Improvements to the District for ownership, and operation and maintenance responsibilities.

[Signature on following page]

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

HUNTER ENGINEERING, INC.

Bryan Hunter, P.E.
Florida Registration No. 53168

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of August 2026, by Bryan Hunter of Hunter Engineering, Inc., who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

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

Exhibit A

Identification of Improvements

The following Improvements located at the property described as Tract ____ as identified on the Plat entitled *Woodland Ranch Estates Phase One (Town of Dundee)* as recorded in Plat Book 217, pages 16 – 23, inclusive, of the Official Records of Polk County, Florida:

AMENITY CENTER: All amenity/recreational improvements, including but not necessarily limited to the clubhouse, pool, pavilion, parking spots, playground, mailboxes, open space, and other appurtenances or related improvements.

LANDSCAPING/HARDSCAPING: All plants, trees, timber, shrubbery, and other landscaping and plantings, and all irrigation systems, including but not limited to wells, pumps, lines, spray heads, and related system components; together with all signage, entry monuments and features, pavers, walkways, sidewalks, and related improvements.

STORMWATER/DRAINAGE IMPROVEMENTS: All drainage and surface water management systems, including but not limited to sod, surface water control structures, pipes, curbs, gutter, inlets, gravity walls, and other water conveyance structures, as well as all catch-basins and related stormwater facilities.

WORK PRODUCT: All of the right, title, interest, and benefit in, to, and under any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.

**RELEASE OF RESTRICTIONS ON WOODLAND RANCH ESTATES
COMMUNITY DEVELOPMENT DISTRICT'S RIGHT TO USE AND RELY
UPON DRAWINGS, PLANS, SPECIFICATIONS, RELATED DOCUMENTS,
AND SERVICES CREATED OR UNDERTAKEN IN CONNECTION WITH THE
CONSTRUCTION OF CERTAIN INFRASTRUCTURE IMPROVEMENTS**

AMENITY CENTER

THIS RELEASE is made the ____ day of August 2026, by _____ (“**Professional**”), a Florida corporation, with an address of _____, in favor of **Woodland Ranch Estates Community Development District** (“**District**”), a local unit of special purpose government, being situated in Polk County, Florida, and having offices located at 219 East Livingston Street, Orlando, Florida 32801.

RECITALS

WHEREAS, Professional has created certain drawings, plans, specifications and related documents and/or has undertaken services in connection with the construction of certain amenity improvements as described in **Exhibit A**, for Woodland Ranch Estates, LLC (“**Developer**”) as developer of lands within the District (“**Work Product**”); and

WHEREAS, the District intends to acquire the Work Product from the Developer and thereby secure the unrestricted right to use and rely upon the same for any and all purposes; and

WHEREAS, the District has requested Professional to confirm the release of all restrictions on the District’s right to use and rely upon the Work Product; and

WHEREAS, Professional has agreed to the release of any such restrictions.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, the District and Professional agree as follows:

SECTION 1. GENERAL. The recitals so stated above are true and correct and by this reference are incorporated as a material part of this Release. Professional acknowledges that the District is acquiring the Work Product from the Developer, and acquiring the Improvements to which it relates, and for that purpose the District has requested that Professional confirm the release of all restrictions on the District’s right to use and rely upon the Work Product.

SECTION 2. RELEASE. Premised upon the District’s agreement to make no revisions or modifications to the Work Product without prior written permission of Professional, Professional confirms the release of all restrictions upon the District’s right to use and rely upon the Work Product for any and all purposes. Further, Professional acknowledges that all warranties, contracts and rights and remedies thereunder and other forms of indemnification, if any, may be freely transferred to the District from the Developer.

SECTION 3. CERTIFICATE OF PAYMENT. Professional hereby acknowledges that Professional has been fully compensated for its services and work related to completion of the Work Product. Professional further certifies that there are no outstanding requests for payment related to the Work Product and that there is no disagreement as to the appropriateness of payment made for Work Product.

SECTION 4. EFFECTIVE DATE. This Release shall take effect upon execution. This Release is effective only for the Work Product identified in **Exhibit A**, and Professional is not waiving or releasing any rights with respect to future work to be conducted pursuant to its existing agreement.

ATTEST

[PROFESSIONAL]

By: _____

By: _____
Its: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was sworn and subscribed before me by means of ☐ physical presence or ☐ online notarization this ____ day of August 2026, by _____ of _____, who ☐ is personally known to me or ☐ who has produced _____ as identification, and ☐ did or ☐ did not take the oath.

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

Exhibit A: Description of Work Product

SECTION 7



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

July 29, 2026

Board of Supervisors
Woodland Ranch Estates Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Woodland Ranch Estates Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Woodland Ranch Estates Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession

or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSFCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$4,800 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2026 must be provided to us no later than March 1, 2027, in order for us to complete the engagement by June 1, 2027. Subject to timely receipt of the necessary information, we will submit a preliminary draft audit report by May 15, 2027 for the District's review, and a final draft audit report by June 1, 2027 for the District's review and approval.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Woodland Ranch Estates Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Woodland Ranch Estates Community Development District.

By: _____

Title: _____

Date: _____



Peer Review
Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

SECTION 8

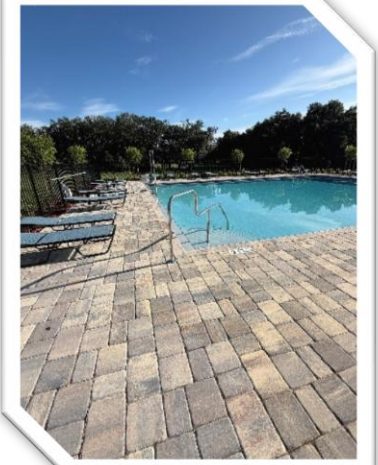
SECTION C

Woodland Ranch CDD

Field Management Report

Completed Items

- Spectrum has completed installation of internet. Cable still needs to be buried. Spectrum has been contacted.
- Current Demands is completing the camera setup with GMS staff Aug 5th and 6th.
- Assembly of 20 pool loungers, 6 tables and 24 chairs has been completed. All furniture has been staged.
- Signage has been installed.
- Trash piles along Leatherhead Dr. have been removed.



Contracted Services

- The landscaping vendor continues to maintain the community in satisfactory condition. Minor grass popping up in the mulch beds around the amenity. This has been reported to Garrison.
- The stormwater pond remains in satisfactory overall condition. Met onsite with vendor to review the pond. A plan is in place to treat the overgrowth around the pond.
- Pest control will begin servicing the playground and amenity.
- Janitorial has been informed to service the amenity and check trash containers the week of Aug 10th one time only and to wait for further directions when to begin servicing. This visit paper towel and toiletry products will be stocked.
- The pool maintenance vendor has completed installing the automated equipment and has begun servicing the pool per the contract.



In Progress

- Replacement of damaged street signs and posts throughout the community.
- Trash cans are needed in the restrooms.
- Installation of fire extinguisher at the amenity.
- Installation of amenity access and rules signage with QR codes.
- Chain link fence repair is needed to the fence around the pond.



SECTION D

SECTION i

Woodland Ranch Estates Community Development District

Summary of Invoices

June 01, 2026 to June 30, 2026

Fund	Date	Check No.'s	Amount
General Fund			
	6/5/26	125-126	\$ 3,920.93
	6/12/26	127-129	\$ 5,254.14
	6/19/25	130	\$ 5,149.11
	6/25/26	131-133	\$ 637.50
Total			\$ 14,961.68

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
6/05/26	00016	6/01/26 359812	202606 320-53800-46200 LANDSCAPE MAINT JUNE 26	GARRISON LAND MANAGEMENT INC	*	3,600.00	3,600.00 000125
6/05/26	00023	5/31/26 00077358	202605 310-51300-48000 NOT RULE DEV MTG 5/27/26	USA TODAY MEDIA CORP	*	320.93	320.93 000126
6/12/26	00008	12/01/25 28369	202511 310-51300-32200 AUDIT FYE 9/30/25	GRAU AND ASSOCIATES	*	4,700.00	4,700.00 000127
6/12/26	00024	5/26/26 72194289	202605 330-57200-48100 PEST CONTROL MAY 26	MASSEY SERVICES INC	*	100.00	.00 000128
6/12/26	00015	6/01/26 11148-B	202606 330-57200-48500 AQUATIC MAINT JUNE 26	SITEX AQUATICS LLC	*	554.14	554.14 000129
6/19/26	00001	6/01/26 46	202606 310-51300-34000 MANAGEMENT FEES JUNE 26	GOVERNMENTAL MANAGEMENT SERVICES-CF	*	3,218.75	5,149.11 000130
		6/01/26 46	202606 310-51300-35200 WEBSITE ADMIN JUNE 26		*	103.00	
		6/01/26 46	202606 310-51300-35100 INFORMATION TECH JUNE 26		*	154.50	
		6/01/26 46	202606 310-51300-31300 DISSEMINATION SVC JUNE 26		*	416.67	
		6/01/26 46	202606 310-51300-51000 OFFICE SUPPLIES		*	.24	
		6/01/26 46	202606 310-51300-42000 POSTAGE		*	5.95	
		6/01/26 48	202606 320-53800-12000 FIELD MANAGEMENT JUNE 26		*	1,250.00	
6/25/26	00016	6/10/26 359841	202606 320-53800-47400 IRRIGATION REPAIRS	GARRISON LAND MANAGEMENT INC	*	180.00	180.00 000131
6/25/26	00001	5/29/26 47	202605 320-53800-49000 OPENING SOON SIGN	GOVERNMENTAL MANAGEMENT SERVICES-CF	*	330.00	330.00 000132

WRES WOODLAND RANCH IARAUJO

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
6/25/26	00002	6/17/26 15280	202605 310-51300-31500	KILINSKI VAN WYK PLLC	*	127.50	127.50 000133
-----							-----
TOTAL FOR BANK A						14,961.68	
TOTAL FOR REGISTER						14,961.68	

SECTION ii

Woodland Ranch Estates
Community Development District

Unaudited Financial Reporting
June 30, 2026



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Debt Service Fund - S2025</u>
5	<u>Capital Projects Fund - S2025</u>
6-7	<u>Month to Month</u>
8	<u>Long Term Debt Schedule</u>

Woodland Ranch Estates

Community Development District

Combined Balance Sheet

June 30, 2026

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Operating Account	\$ 135,225	\$ -	\$ -	\$ 135,225
Due From Developer	\$ -	\$ -	\$ -	\$ -
Due from Other	\$ -	\$ -	\$ -	\$ -
Prepaid Expense	\$ -	\$ -	\$ -	\$ -
Due From General Fund	\$ -	\$ -	\$ -	\$ -
Investments:				
<u>Series 2025</u>				
Reserve	\$ -	\$ 412,794	\$ -	\$ 412,794
Interest	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ 106,539	\$ -	\$ 106,539
Prepayment	\$ -	\$ -	\$ -	\$ -
Sinking Fund	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ 6,053	\$ 6,053
Cost of Issuance	\$ -	\$ -	\$ -	\$ -
Total Assets	\$ 135,225	\$ 519,333	\$ 6,053	\$ 660,611
Liabilities:				
Accounts Payable	\$ 15,480	\$ -	\$ -	\$ 15,480
Due to other	\$ -	\$ -	\$ -	\$ -
Contracts Payable	\$ -	\$ -	\$ -	\$ -
Retainage Payable	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	\$ -	\$ -	\$ -	\$ -
Due To Debt Service	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ 15,480	\$ -	\$ -	\$ 15,480
Fund Balances:				
Nonspendable:				
Deposits and Prepaid Items	\$ -	\$ -	\$ -	\$ -
Restricted for:				
Debt Service	\$ -	\$ 519,333	\$ -	\$ 519,333
Capital Projects	\$ -	\$ -	\$ 6,053	\$ 6,053
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ -	\$ -
Unassigned	\$ 119,745	\$ -	\$ -	\$ 119,745
Total Fund Balances	\$ 119,745	\$ 519,333	\$ 6,053	\$ 645,131
Total Liabilities & Fund Balance	\$ 135,225	\$ 519,333	\$ 6,053	\$ 660,611

Woodland Ranch Estates

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/26	Thru 06/30/26	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	\$ -
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Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 9,000	\$ -	\$ 9,000
FICA Expense	\$ 918	\$ 689	\$ -	\$ 689
Engineering Fees	\$ 10,000	\$ 7,500	\$ 313	\$ 7,188
Attorney Fees	\$ 20,000	\$ 15,000	\$ 8,941	\$ 6,059
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	\$ 3,750	\$ 3,750	\$ (0)
Disclosure Software	\$ -	\$ -	\$ 1,750	\$ (1,750)
Trustee Fees	\$ 6,125	\$ 6,125	\$ 4,246	\$ 1,879
Management Fees	\$ 38,625	\$ 28,969	\$ 28,969	\$ -
Information Technology	\$ 1,854	\$ 1,391	\$ 1,391	\$ -
Website Administration	\$ 1,236	\$ 927	\$ 927	\$ -
Postage & Delivery	\$ 500	\$ 375	\$ 34	\$ 341
Insurance	\$ 5,980	\$ 5,980	\$ 5,512	\$ 468
Copies	\$ 500	\$ 375	\$ 47	\$ 329
Legal Advertising	\$ 2,500	\$ 2,500	\$ 2,842	\$ (342)
Contingency	\$ 2,500	\$ 1,875	\$ 454	\$ 1,422
Office Supplies	\$ 100	\$ 75	\$ 1	\$ 74
Travel Per Diem	\$ 660	\$ 495	\$ -	\$ 495
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -

Total General & Administrative:	\$ 118,323	\$ 94,850	\$ 69,500	\$ 25,350
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Woodland Ranch Estates

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
<u>Operations & Maintenance</u>				
<u>Field Expenditures</u>				
Property Insurance	\$ 20,000	\$ 1,109	\$ 1,109	\$ -
Field Management	\$ 15,000	\$ 11,250	\$ 10,000	\$ 1,250
Landscape Maintenance	\$ 99,540	\$ 74,655	\$ 24,850	\$ 49,805
Landscape Replacement	\$ 15,000	\$ 11,250	\$ -	\$ 11,250
Streetlights	\$ 33,770	\$ 25,328	\$ 14,654	\$ 10,673
Electric	\$ 7,260	\$ 5,445	\$ 152	\$ 5,293
Water & Sewer	\$ 50,000	\$ 37,500	\$ 10,313	\$ 27,187
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 1,875	\$ -	\$ 1,875
Irrigation Repairs	\$ 10,000	\$ 7,500	\$ 180	\$ 7,320
General Repairs & Maintenance	\$ 10,000	\$ 7,500	\$ 1,567	\$ 5,933
Contingency	\$ 7,500	\$ 7,500	\$ 14,455	\$ (6,955)
Subtotal Field Expenditures	\$ 270,570	\$ 190,912	\$ 77,280	\$ 113,631
<u>Amenity Expenditures</u>				
Amenity - Electric	\$ 15,863	\$ 11,897	\$ -	\$ 11,897
Amenity - Water	\$ 12,000	\$ 9,000	\$ -	\$ 9,000
Internet	\$ 2,000	\$ 1,500	\$ -	\$ 1,500
Pest Control	\$ 1,200	\$ 900	\$ 165	\$ 735
Janitorial Services	\$ 9,300	\$ 6,975	\$ -	\$ 6,975
Security Services	\$ 20,000	\$ 15,000	\$ -	\$ 15,000
Pool Maintenance	\$ 16,800	\$ 12,600	\$ 1,662	\$ 10,938
Amenity Repairs & Maintenance	\$ 10,000	\$ 7,500	\$ -	\$ 7,500
Amenity Management	\$ 10,000	\$ 7,500	\$ -	\$ 7,500
Contingency	\$ 7,500	\$ 5,625	\$ -	\$ 5,625
Subtotal Amenity Expenditures	\$ 104,663	\$ 78,497	\$ 1,827	\$ 76,670
Total Expenditures	\$ 493,556	\$ 364,259	\$ 148,607	\$ 215,651
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 114,905	
Fund Balance - Beginning	\$ -		\$ 4,841	
Fund Balance - Ending	\$ -		\$ 119,745	

Woodland Ranch Estates

Community Development District

Debt Service Fund - Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/26	Thru 06/30/26	Variance
Revenues:				
Assessments - Direct	\$ 412,793	\$ 253,972	\$ 253,972	\$ -
Assessments - Lot Closings	\$ -	\$ -	\$ 262,146	\$ 262,146
Interest	\$ -	\$ -	\$ 14,835	\$ 14,835
Total Revenues	\$ 412,793	\$ 253,972	\$ 530,953	\$ 276,981
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)	\$ -	\$ -	\$ (11,176)	\$ (11,176)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (11,176)	\$ (11,176)
Excess Revenues (Expenditures)	\$ (1,254)		\$ 105,730	
Fund Balance - Beginning	\$ 167,465		\$ 413,603	
Fund Balance - Ending	\$ 166,211		\$ 519,333	

Woodland Ranch Estates

Community Development District

Capital Projects Fund - Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/26	Thru 06/30/26	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 238	\$ 238
Total Revenues	\$ -	\$ -	\$ 238	\$ 238
Expenditures:				
Capital Outlay - Construction	\$ -	\$ -	\$ 15,610	\$ (15,610)
Total Expenditures	\$ -	\$ -	\$ 15,610	\$ (15,610)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (15,372)	\$ 15,848
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 11,176	\$ 11,176
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 11,176	\$ 11,176
Net Change in Fund Balance	\$ -		\$ (4,196)	
Fund Balance - Beginning	\$ -		\$ 10,249	
Fund Balance - Ending	\$ -		\$ 6,053	

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:													
<i>Administrative</i>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ 125	\$ -	\$ -	\$ 63	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	313
Attorney	\$ 605	\$ 1,395	\$ 1,389	\$ 587	\$ 185	\$ 465	\$ 3,131	\$ 128	\$ 1,058	\$ -	\$ -	\$ -	8,941
Annual Audit	\$ -	\$ 4,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,700
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	450
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	3,750
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	\$ 3,219	\$ -	\$ -	\$ -	28,969
Information Technology	\$ 155	\$ 155	\$ 155	\$ 155	\$ 155	\$ 155	\$ 155	\$ 155	\$ 155	\$ -	\$ -	\$ -	1,391
Website Maintenance	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ -	\$ -	\$ -	927
Postage & Delivery	\$ 3	\$ 1	\$ 4	\$ 2	\$ 1	\$ 3	\$ 4	\$ 10	\$ 6	\$ -	\$ -	\$ -	34
Insurance	\$ 5,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,512
Copies	\$ 2	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ 3	\$ 36	\$ -	\$ -	\$ -	\$ -	47
Legal Advertising	\$ 388	\$ 642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321	\$ 1,491	\$ -	\$ -	\$ -	2,842
Contingency	\$ 53	\$ 19	\$ 2	\$ 53	\$ 77	\$ 51	\$ 52	\$ 86	\$ 60	\$ -	\$ -	\$ -	454
Office Supplies	\$ 0	\$ 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	\$ 4,474	\$ 6,508	\$ -	\$ -	\$ -	69,500
<i>Operations & Maintenance</i>													
<i>Field</i>													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,109	\$ -	\$ -	\$ -	\$ -	\$ -	1,109
Field Management	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	10,000
Landscape Maintenance	\$ 3,250	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	\$ -	\$ -	24,850
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 1,442	\$ 2,647	\$ 5,293	\$ 2,637	\$ 2,637	\$ -	\$ -	\$ -	14,654
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74	\$ 24	\$ 26	\$ 28	\$ -	\$ -	\$ -	152
Water & Sewer	\$ -	\$ -	\$ -	\$ 463	\$ 464	\$ 569	\$ 1,571	\$ 4,713	\$ 2,532	\$ -	\$ -	\$ -	10,313
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180	\$ -	\$ -	\$ -	180
General Repairs & Maintenance	\$ 1,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,567
Contingency	\$ -	\$ 2,801	\$ -	\$ -	\$ 1,188	\$ 538	\$ -	\$ 2,330	\$ 7,598	\$ -	\$ -	\$ -	14,455
Subtotal Field Expenses	\$ 4,817	\$ 4,051	\$ 1,250	\$ 5,313	\$ 7,943	\$ 8,678	\$ 12,847	\$ 14,555	\$ 17,825	\$ -	\$ -	\$ -	77,280

Woodland Ranch Estates

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Amenity</u>													
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100	65	\$ -	\$ -	\$ -	165
Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	554	554	554	\$ -	\$ -	\$ -	1,662
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Amenity Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	554	654	619	\$ -	\$ -	\$ -	1,827
Total Maintenance	\$ 4,817	\$ 4,051	\$ 1,250	\$ 5,313	\$ 7,943	\$ 8,678	\$ 13,401	\$ 15,209	\$ 18,444	\$ -	\$ -	\$ -	79,108
Total Expenditures	\$ 20,573	\$ 16,452	\$ 6,543	\$ 9,911	\$ 16,344	\$ 13,090	\$ 21,060	\$ 19,683	\$ 24,952	\$ -	\$ -	\$ -	148,607
Excess Revenues (Expenditures)	\$ (15,061)	\$ (16,452)	\$ (6,543)	\$ (9,911)	\$ (16,344)	\$ (13,090)	\$ (21,060)	\$ (19,683)	\$ (24,952)	\$ -	\$ -	\$ -	114,905

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