Woodland Crossing
Community Development District

Meeting Agenda

July 16, 2026

AGENDA

Woodland Crossing
Community Development District

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

July 9, 2026

Board of Supervisors Meeting
Woodland Crossing Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the **Woodland Crossing Community Development District** will be held on **Thursday, July 16, 2026** at **10:00 AM** at the **Bushnell Public Library, 402 N Florida Avenue, Bushnell, Florida 33513.**

Zoom Video Link: https://us06web.zoom.us/j/82209004203
Call-In Information: 1-646-876-9923
Meeting ID: 822 0900 4203

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments are limited to three (3) minutes each)
3. Approval of Minutes of the April 16, 2026 Board of Supervisors Meeting
4. Public Hearings
    A. Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget
        i. Consideration of Resolution 2026-04 Adopting the District's Fiscal Year 2026/2027 Budget and Appropriating Funds
        ii. Consideration of Fiscal Year 2026/2027 Budget Deficit Funding Agreement
    B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
        i. Consideration of Resolution 2026-05 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Resolution 2026-06 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027
6. Consideration of Resolution 2026-07 Designating a Date, Time, and Location for a Landowners' Meeting and Election (Tuesday, November 3, 2026) (*this CDD is required to hold LOE on 1st Tuesday of November this year*) (Seat #3, Seat #4 & Seat #5)
7. Presentation of Arbitrage Rebate Report from AMTEC for Series 2025 Project Bonds
8. Presentation of Fiscal Year 2025 Audit Report and Letter from Auditor
9. Goals and Objectives
    A. Adoption of Fiscal Year 2027 Goals & Objectives
    B. Review of Approved Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form

10. Ratification of Uniform Collection Agreement with Sumter County Property Appraiser & Sumter County Tax Collector
11. Staff Reports
    A. Attorney
    B. Engineer
    C. Field Manager's Report
        i. Consideration of Proposals for Landscape Maintenance Services
            a) Blade Runners (a United Land Services Company)
            b) Eden Landscape Enterprises, Inc.
            c) Brightview Landscape
    D. District Manager's Report
        i. Balance Sheet & Income Statement
        ii. Presentation of Number of Registered Voters—0
12. Other Business
13. Supervisors Requests and Audience Comments
14. Adjournment

MINUTES

MINUTES OF MEETING
WOODLAND CROSSING
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Woodland Crossing Community Development District was held **Thursday**, **April 16, 2026,** at 10:02 a.m. at the Bushnell Public Library, 402 N Florida Avenue, Bushnell, Florida.

Present and constituting a quorum:

Brian Walsh	Vice Chairman
Brent Elliott	Assistant Secretary
Garret Parkinson	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Patrick Collins	District Counsel, Kilinski Van Wyk
Chace Arrington *by Zoom*	District Engineer, Dewberry
Rob (Robbie) Szozda, Jr. *by Zoom*	Field Manager, GMS
Jarett Wright *by Zoom*	Field Manager, GMS

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Burns called the meeting to order at 10:03 a.m. and called roll. Three Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Ms. Burns stated no members of the public were present.

THIRD ORDER OF BUSINESS **Approval of the Minutes of the December 18, 2025 Board of Supervisors Meeting & December 18, 2025 Audit Committee Meeting**

Ms. Burns presented the minutes from the December 18, 2025 Board of Supervisor meeting and Audit Committee meeting. She asked for any questions, comments, or corrections to those minutes. The Board had no changes to the minutes.

On MOTION by Mr. Walsh seconded by Mr. Elliott, with all in favor, the Minutes of the December 18, 2025 Board of Supervisors Meeting and December 18, 2025 Audit Committee Meeting, were approved.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2026-02 Approving the Proposed Fiscal Year 2026/2027 Budget (Suggested Date: July 16, 2026), Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2026/2027 Budget and Imposition of Operations and Maintenance Assessments**

Mr. Burns reviewed Resolution 2026-02, which approves the proposed Fiscal Year 2027 budget, declares special assessments, and sets a public hearing for its adoption and the establishment of O&M assessments. This marks the start of the budget process, with this being the District's first O&M levy. The current year's budget is developer funded. The suggested date for the public hearing is July 16, 2026 aligning with the regular July meeting. The budget is attached as Exhibit 'A' to the resolution. Although the District has a full amenity planned, it isn't included in the current budget, and a build-out budget was created for notice purposes. Adjustments will be made later based on the actual development timeline and amenity opening. Landscaping numbers will be added as that area is being transitioned, which will help refine the budget. The expectation is that the final budget will be lower, and any developer contributions for sales purposes will be reflected in the finalized budget. The current proposed budget serves as a high cap for notice purposes.

Mr. Elliot discussed whether certain parties had closed on their lots or were still waiting on approvals. He mentioned permitting, further development related to the parking lot of their model and anticipated receiving notice soon. He noted that a couple homes had been sold and appeared finished, estimating closings would occur within the next 30 days.

Ms. Burns suggested that the parties might receive a notice soon and inquired about the anticipated timing for the first homeowner closing. She noted that they would record this information for the assessment team.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Resolution 2026-02 Approving the Proposed Fiscal Year

> 2026/2027 Budget (Suggested Date: July 16, 2026), Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2026/2027 Budget and Imposition of Operations and Maintenance Assessments for July 16, 2026, was approved.

FIFTH ORDER OF BUSINESS **Public Hearing**

A. Public Hearing on the Adoption of the Amended and Restated Rules of Procedure for the District

Ms. Burns asked for a motion to open the public hearing regarding the adoption of amended and restated Rules of Procedure for the District, noting that the hearing was properly advertised.

> On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Opening the Public Hearing of Amended and Restated Rules of Procedure for the District, was approved.

i. Consideration of Resolution 2026-03 Adopting Amended and Restated Rules of Procedure for the District

Ms. Burns presented Resolution 2026-03, which adopts the amended rules. She noted this was the same version previously reviewed by the Board. The updates address recent changes to Florida Statutes and include minor administrative corrections, which are also highlighted in the materials provided.

> On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Resolution 2026-03 Adopting Amended and Restated Rules of Procedure for the District, was approved.

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

> On MOTION by Mr. Elliott, seconded by Mr. Walsh, with all in favor, Closing the Public Hearing, was approved.

SIXTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Collins provided a legislative update highlighting that the sovereign immunity threshold has increased from $200,000 to $350,000 per claim. As a result, Board members may notice a slight rise in their insurance premiums. However, it is still too early to determine exactly which Districts will be affected by these changes, but it is something to keep in mind moving forward.

B. Engineer

Mr. Arrington stated he had nothing to add.

C. Field Manager's Report

Ms. Burns stated that the Field Managers for this District from her office are going to be Jarrett Wright and Rob (Robbie) Szozda, Jr. She noted that they met with Mr. Parkinson and did a site review. She stated that are going to work on getting contracts for the landscaping and related services as certain areas are becoming ready to transition to District Management.

Mr. Wright reported that the initial turnover took place last week. Some areas are still under development, but interim landscaping maintenance will be handled by the current installer for the next one or two months. The team is working on finalizing the scope of work for landscaping contracts, with bids expected to be ready for review at the next meeting. In the meantime, landscaping needs will be covered, and there were no additional updates at this time.

D. District Manager's Report

i. Ratification of Funding Requests #24 & #26

Ms. Burns asked for a motion to ratify funding requests #24 and #26, which have already been funded.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Funding Requests #24 & #26, were ratified.

ii. Presentation of Funding Request #27

Ms. Burns asked for a motion to approve funding request #27.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Funding Request #27, was approved.

iii. Balance Sheet & Income Statement

Ms. Burns reviewed the balance sheet and income statement. There were no questions.

SEVENTH ORDER OF BUSINESS **Other Business**

There being no comments, and the next item followed.

EIGHTH ORDER OF BUSINESS **Supervisors Requests and Audience Comments**

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS **Adjournment**

Ms. Burns asked for a motion to adjourn the meeting.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, the meeting was adjourned.

___________________________ ___________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2026-04

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

WHEREAS, the District Manager has, prior to June 15, 2026, submitted to the Board of Supervisors ("**Board**") of the Woodland Crossing Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two (2) days before the public hearing; and

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

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

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

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Woodland Crossing Community Development District for the Fiscal Year Ending September 30, 2027."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

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

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

SECTION 3. BUDGET AMENDMENTS

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

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

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

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

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

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

PASSED AND ADOPTED THIS 16th DAY OF JULY 2026.

ATTEST:

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:______________________________

Its:______________________________

Exhibit A: Adopted Budget for Fiscal Year 2027

Woodland Crossing

Community Development District

Proposed Budget

FY2027

Table of Contents

Woodland Crossing
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - On Roll	$ -	$ -	$ -	$ -	$ 310,708
Assessments - Direct	$ -	$ -	$ -	$ -	$ 62,656
Developer Contributions	$ 394,678	$ 47,201	$ 75,017	$ 122,218	$ 190,315
Interest	$ -	$ 136	$ 68	$ 204	$ -
Total Revenues	**$ 394,678**	**$ 47,337**	**$ 75,085**	**$ 122,422**	**$ 563,678**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ 2,400	$ 7,000	$ 9,400	$ 12,000
FICA Expense	$ 918	$ 184	$ 536	$ 719	$ 918
Engineering Fees	$ 15,000	$ 1,344	$ 10,275	$ 11,619	$ 15,000
Attorney Fees	$ 25,000	$ 4,394	$ 9,052	$ 13,446	$ 25,000
Annual Audit	$ 5,000	$ -	$ 3,600	$ 3,600	$ 5,000
Assessment Administration	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000
Arbitrage	$ -	$ 450	$ -	$ 450	$ 500
Dissemination Fees	$ 5,000	$ 3,333	$ 1,667	$ 5,000	$ 5,000
Disclosure Software	$ -	$ 875	$ -	$ 875	$ 5,000
Trustee Fees	$ 5,000	$ 5,073	$ -	$ 5,073	$ 5,073
Management Fees	$ 40,000	$ 26,667	$ 13,333	$ 40,000	$ 40,000
Information Technology	$ 1,800	$ 1,200	$ 600	$ 1,800	$ 1,800
Website Maintenance	$ 1,200	$ 2,550	$ 400	$ 2,950	$ 1,200
Telephone	$ 300	$ -	$ 80	$ 80	$ 300
Postage & Delivery	$ 1,000	$ 34	$ 163	$ 197	$ 1,000
Insurance	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,500
Copies	$ 1,000	$ -	$ 250	$ 250	$ 1,000
Legal Advertising	$ 15,000	$ 567	$ 4,433	$ 5,000	$ 5,000
Contingencies	$ 5,000	$ 340	$ 3,160	$ 3,500	$ 5,000
Office Supplies	$ 625	$ 12	$ 150	$ 162	$ 552
Travel Per Diem	$ 660	$ -	$ 125	$ 125	$ 660
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total General & Administrative	**$ 144,678**	**$ 59,598**	**$ 54,824**	**$ 114,422**	**$ 140,678**
Operations & Maintenance					
Field Expenditures					
Property Insurance	$ -	$ -	$ -	$ -	$ 10,000
Field Management	$ -	$ -	$ -	$ -	$ 16,500
Landscape Maintenance	$ -	$ -	$ -	$ -	$ 115,000
Landscape Contingency	$ -	$ -	$ -	$ -	$ 10,000
Pond Maintenance	$ -	$ -	$ -	$ -	$ 20,000
Streetlights	$ -	$ -	$ -	$ -	$ 32,000
Electric	$ -	$ -	$ -	$ -	$ 10,000
Water & Sewer	$ -	$ -	$ -	$ -	$ 25,000
Irrigation Repairs	$ -	$ -	$ -	$ -	$ 6,000
General Repairs & Maintenance	$ -	$ -	$ -	$ -	$ 10,000
Contingency	$ 250,000	$ 1,120	$ 6,880	$ 8,000	$ -
Subtotal Field Expenditures	**$ 250,000**	**$ 1,120**	**$ 6,880**	**$ 8,000**	**$ 254,500**

Woodland Crossing
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Amenity Expenditures					
Amenity - Electric	$ -	$ -	$ -	$ -	$ 17,000
Amenity - Water	$ -	$ -	$ -	$ -	$ 45,000
Internet	$ -	$ -	$ -	$ -	$ 3,000
Pest Control	$ -	$ -	$ -	$ -	$ 2,500
Janitorial Services	$ -	$ -	$ -	$ -	$ 18,000
Security Services	$ -	$ -	$ -	$ -	$ 25,000
Pool Mainteance	$ -	$ -	$ -	$ -	$ 28,000
Amenity Repairs & Maintenance	$ -	$ -	$ -	$ -	$ 12,500
Amenity Access Management	$ -	$ -	$ -	$ -	$ 10,000
Holiday Decorations	$ -	$ -	$ -	$ -	$ 7,500
Contingency	$ -	$ -	$ -	$ -	$ -
Subtotal Amenity Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 168,500**
Total Operations & Maintenance	**$ 250,000**	**$ 1,120**	**$ 6,880**	**$ 8,000**	**$ 423,000**
Total Expenditures	**$ 394,678**	**$ 60,718**	**$ 61,704**	**$ 122,422**	**$ 563,678**
Excess Revenues/(Expenditures)	$ -	$ (13,381)	$ 13,381	$ -	$ -

Net Assessments	$ 373,363
Add: Discounts & Collections 6%	$ 23,832
Gross Assessments	$ 397,195

Product	Assessable Units	ERU	Total ERU's	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 50'	202	1.00	202.00	$ 199,374	$ 987.00	$ 1,050.00
Single Family - 60'	94	1.20	112.80	$ 111,334	$ 1,184.40	$ 1,260.00
Unplatted	238			$ 62,656		
Total Tax Roll	**534**		**314.80**	**$ 373,363**		

Woodland Crossings
Community Development District
General Fund Narrative

Revenues:

Assessments

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

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering Fees

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

Attorney Fees

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

Annual Audit

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

Assessment Administration

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

Arbitrage

The District contracted with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its Series 2025 bond issue.

Dissemination Fees

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

Disclosure Software

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

Trustee Fees

The District will incur trustee related costs with the issuance of its' Series 2025 and for the various bond issue(s).

Management Fees

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

Information Technology

Represents costs with Governmental Management Services – Central Florida, LLC related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage & Delivery

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

Insurance

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

Copies

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

Legal Advertising

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

Contingencies

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

Office Supplies

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

Travel Per Diem

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's property insurance coverages.

Field Management

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

Landscape Maintenance

These services include monthly landscape maintenance such as mowing of turf areas, pruning and trimming, plant bed weed control, fertilization and irrigation inspections located within the District.

Landscape Contingency

Represents the unexpected repairs and/or replacement of landscaping within the common areas of the District.

Pond Maintenance

Represents the routine care and management of the pond(s) within the District.

Streetlights

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

Electric

Represents the electric charges of common areas throughout the District.

Water & Sewer

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

Irrigation Repairs

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

General Repairs & Maintenance

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

Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity – Water

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

Internet

Represents the Internet service for use at the Amenity Center.

Pest Control

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

Janitorial Services

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

Security Services

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

Pool Maintenance

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

Amenity Repairs & Maintenance

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

Amenity Access Management

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

Holiday Decorations

Represents the cost of adding holiday lighting to the district's amenities annually.

Contingency

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

Other Expenditures:

Capital Reserves - Transfer

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Woodland Crossing

Community Development District

Proposed Budget

Debt Service Fund Series 2025

Description	Proposed Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 421,425	$ -	$ 421,425	$ 421,425	$ 1,026,493
Interest	$ 500	$ 38,829	$ 8,000	$ 46,829	$ 10,000
Carry Forward Surplus [1]	$ 848,042	$ 859,921	$ -	$ 859,921	$ 455,916
Total Revenues	**$ 1,269,967**	**$ 898,749**	**$ 429,425**	**$ 1,328,174**	**$ 1,492,409**
Expenditures					
Interest - 11/1	$ 426,107	$ 426,107	$ -	$ 426,107	$ 421,425
Principal - 5/1	$ -	$ -	$ -	$ -	$ 190,000
Interest - 5/1	$ 421,425	$ 421,425	$ -	$ 421,425	$ 421,425
Total Expenditures	**$ 847,532**	**$ 847,533**	**$ -**	**$ 847,533**	**$ 1,032,850**
Other Sources/(Uses)					
Transfer In/(Out)	$ -	$ (24,726)	$ -	$ (24,726)	$ -
Total Other Sources/(Uses)	**$ -**	**$ (24,726)**	**$ -**	**$ (24,726)**	**$ -**
Excess Revenues/(Expenditures)	$ 422,434	$ 26,491	$ 429,425	$ 455,916	$ 459,559

Interest - 11/1 $ 416,793.75

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

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family 50'	200	$ 654,726.92	$ 3,273.63	$ 3,482.59
Single Family 50' - Paid Down	2	$ 2,500.00	$ 1,250.00	$ 1,329.79
Single Family 60'	94	$ 369,266.16	$ 3,928.36	$ 4,179.11
Total	**296**	**$ 1,026,493**		

Woodland Crossing

Community Development District

Series 2025 Special Assessment Bonds

Amortization Schedule

Date		Balance		Prinicpal		Interest		Total
11/01/26	$	13,480,000.00	$	-	$	421,425.00	$	842,850.00
05/01/27	$	13,480,000.00	$	190,000.00	$	421,425.00		
11/01/27	$	13,480,000.00	$	-	$	416,793.75	$	1,028,218.75
05/01/28	$	13,480,000.00	$	200,000.00	$	416,793.75		
11/01/28	$	13,480,000.00	$	-	$	411,918.75	$	1,028,712.50
05/01/29	$	13,480,000.00	$	210,000.00	$	411,918.75		
11/01/29	$	13,480,000.00	$	-	$	406,800.00	$	1,028,718.75
05/01/30	$	13,480,000.00	$	220,000.00	$	406,800.00		
11/01/30	$	13,480,000.00	$	-	$	401,437.50	$	1,028,237.50
05/01/31	$	13,480,000.00	$	230,000.00	$	401,437.50		
11/01/31	$	12,195,000.00			$	395,543.75	$	1,026,981.25
05/01/32	$	12,195,000.00	$	245,000.00	$	395,543.75		
11/01/32	$	12,195,000.00	$	-	$	389,265.63	$	1,029,809.38
05/01/33	$	12,195,000.00	$	255,000.00	$	389,265.63		
11/01/33	$	12,195,000.00	$	-	$	382,731.25	$	1,026,996.88
05/01/34	$	12,195,000.00	$	270,000.00	$	382,731.25		
11/01/34	$	12,195,000.00	$	-	$	375,812.50	$	1,028,543.75
05/01/35	$	12,195,000.00	$	285,000.00	$	375,812.50		
11/01/35	$	12,195,000.00	$	-	$	368,509.38	$	1,029,321.88
05/01/36	$	12,195,000.00	$	300,000.00	$	368,509.38		
11/01/36	$	11,895,000.00	$	-	$	359,696.88	$	1,028,206.25
05/01/37	$	11,895,000.00	$	320,000.00	$	359,696.88		
11/01/37	$	11,575,000.00	$	-	$	350,296.88	$	1,029,993.75
05/01/38	$	11,575,000.00	$	335,000.00	$	350,296.88		
11/01/38	$	11,240,000.00	$	-	$	340,456.25	$	1,025,753.13
05/01/39	$	11,240,000.00	$	360,000.00	$	340,456.25		
11/01/39	$	10,880,000.00	$	-	$	329,881.25	$	1,030,337.50
05/01/40	$	10,880,000.00	$	380,000.00	$	329,881.25		
11/01/40	$	10,500,000.00	$	-	$	318,718.75	$	1,028,600.00
05/01/41	$	10,500,000.00	$	405,000.00	$	318,718.75		
11/01/41	$	9,670,000.00	$	-	$	306,821.88	$	1,030,540.63
05/01/42	$	8,225,000.00	$	425,000.00	$	306,821.88		
11/01/42	$	8,225,000.00	$	-	$	294,337.50	$	1,026,159.38
05/01/43	$	8,225,000.00	$	455,000.00	$	294,337.50		
11/01/43	$	8,225,000.00	$	-	$	280,971.88	$	1,030,309.38
05/01/44	$	8,225,000.00	$	480,000.00	$	280,971.88		
11/01/44	$	8,225,000.00	$	-	$	266,871.88	$	1,027,843.75
05/01/45	$	8,225,000.00	$	510,000.00	$	266,871.88		
11/01/45	$	8,225,000.00	$	-	$	251,890.63	$	1,028,762.50
05/01/46	$	8,225,000.00	$	540,000.00	$	251,890.63		
11/01/46	$	7,685,000.00	$	-	$	235,353.13	$	1,027,243.75
05/01/47	$	7,685,000.00	$	575,000.00	$	235,353.13		
11/01/47	$	7,110,000.00	$	-	$	217,743.75	$	1,028,096.88
05/01/48	$	7,110,000.00	$	610,000.00	$	217,743.75		
11/01/48	$	6,500,000.00	$	-	$	199,062.50	$	1,026,806.25
05/01/49	$	6,500,000.00	$	650,000.00	$	199,062.50		
11/01/49	$	5,850,000.00	$	-	$	179,156.25	$	1,028,218.75
05/01/50	$	5,850,000.00	$	690,000.00	$	179,156.25		
11/01/50	$	5,160,000.00	$	-	$	158,025.00	$	1,027,181.25
05/01/51	$	5,160,000.00	$	735,000.00	$	158,025.00		
11/01/51	$	4,425,000.00	$	-	$	135,515.63	$	1,028,540.63
05/01/52	$	4,425,000.00	$	780,000.00	$	135,515.63		
11/01/52	$	3,645,000.00	$	-	$	111,628.13	$	1,027,143.75
05/01/53	$	3,645,000.00	$	830,000.00	$	111,628.13		
11/01/53	$	2,815,000.00	$	-	$	86,209.38	$	1,027,837.50
05/01/54	$	2,815,000.00	$	880,000.00	$	86,209.38		
11/01/54	$	1,935,000.00	$	-	$	59,259.38	$	1,025,468.75
05/01/55	$	1,935,000.00	$	940,000.00	$	59,259.38	$	-
11/01/55	$	995,000.00	$	-	$	30,471.88	$	1,029,731.25
05/01/56	$	995,000.00	$	995,000.00	$	30,471.88	$	1,025,471.88
			$	**14,300,000.00**	**$**	**16,965,212.50**	**$**	**31,686,637.50**

SECTION 2

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2027 FUNDING AGREEMENT

This agreement ("**Agreement**") is made and entered into this 1st day of October, 2026, by and between:

> **WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, located in Sumter County, Florida, with an address of c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 ("**District**"), and
>
> **CLAYTON PROPERTIES GROUP, INC.**, a Tennessee corporation and a landowner in the District ("**Developer**"), with an address of 3020 S. Florida Avenue, Lakeland, Florida 33803.

RECITALS

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, Developer presently owns and/or is developing the majority of all real property described in **Exhibit A**, attached hereto and incorporated herein ("**Property**"), within the District, which Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, the District is adopting its general fund budget for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (**"Fiscal Year 2027 Budget"**); and

WHEREAS, this Fiscal Year 2027 Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit B**; and

WHEREAS, the District has the option of levying non-ad valorem assessments on all land, including the Property, that will benefit from the activities, operations and services set forth in the **Fiscal Year 2027** Budget, or utilizing such other revenue sources as may be available to it; and

WHEREAS, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in **Exhibit B**; and

WHEREAS, the Developer agrees that the activities, operations and services provide a special and peculiar benefit equal to or in excess of the costs reflected on **Exhibit B** to the Property; and

WHEREAS, the Developer has agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit B**; and

WHEREAS, Developer and District desire to secure such budget funding through the imposition of a continuing lien against the Property described in **Exhibit A** and otherwise as provided herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. FUNDING. The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit B**, as may be amended from time to time in the District's sole discretion, within fifteen (15) days of written request by the District. Amendments to the Fiscal Year 2027 Budget as shown on **Exhibit B** adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. Funds provided hereunder shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

2. CONTINUING LIEN. District shall have the right to file a continuing lien upon the Property described in **Exhibit A** for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for Fiscal Year 2027 Budget" in the public records of Sumter County, Florida ("**County**"), stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for Fiscal Year 2027 Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Developer has demonstrated, in the District's sole discretion, such release will not materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Developer sells any of the Property described in **Exhibit A** after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

3. ALTERNATIVE COLLECTION METHODS.

a. In the alternative or in addition to the collection method set forth in Paragraph 2 above, the District may enforce the collection of funds due under this Agreement by action against the Developer in the appropriate judicial forum in and for the County. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

b. The District hereby finds that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. The Developer agrees that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property equal to or in excess of the costs set forth in **Exhibit B**, on an equal developable acreage basis. Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197, *Florida Statutes*, or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the County property appraiser.

4. AGREEMENT; AMENDMENTS. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

5. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

6. ASSIGNMENT. This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.

7. DEFAULT. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described herein in Paragraphs 2 and 3 above.

8. THIRD-PARTY RIGHTS; TRANSFER OF PROPERTY. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event the Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, the Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. The Developer shall give ninety (90) days' prior written notice to the District of any such sale or disposition.

9. FLORIDA LAW GOVERNS. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

10. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

11. EFFECTIVE DATE. The Agreement shall be effective after execution by both parties hereto. The enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

12. PUBLIC RECORDS. Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Developer agrees to comply with all applicable provisions of Florida law in handling such records, including, but not limited, to Section 119.0701, *Florida Statutes*. Developer acknowledges that the designated public records custodian for the District is **Jill Burns** ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, Developer 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 agreement term and following the agreement term if Developer does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the agreement, transfer to the District, at no cost, all public records in Developer'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 Developer, Developer 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 DEVELOPER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO DEVELOPER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS OF THE WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT AT GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 E. LIVINGSTON STREET, ORLANDO, FLORIDA 32801, TELEPHONE: (407) 841-5524, EMAIL JBURNS@GMSCFL.COM.

13. NOTICES. All notices, requests, consents, and other communications hereunder ("**Notices**") shall be in writing and shall be mailed by First Class Mail, postage prepaid, sent by overnight delivery service, or sent by electronic mail with confirmation of receipt (except for notices of default, which shall also be sent by overnight delivery service), to the parties, as follows:

A. If to the District: Woodland Crossing Community Development District
c/o GMS - Central Florida, LLC
219 E. Livingston Street
Orlando, Florida 32801
Attn: District Manager
jburns@gmscfl.com

With a copy to: Kilinski | Van Wyk PLLC
517 East College Avenue
Tallahassee, Florida 32301
Attn: Woodland Crossing CDD, District Counsel

B. If to Developer: Clayton Properties Group, Inc.
3020 S. Florida Avenue
Lakeland, Florida 33803
Attn: _________________
Email: ________________

Except as otherwise provided herein, any Notice shall be deemed received only upon actual delivery at the address set forth herein. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

14. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

15. ANTIHUMAN TRAFFICKING. Developer certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Developer agrees to execute an affidavit in compliance with Section 787.06(14), *Florida Statutes*, and acknowledges that if Developer refuses to sign said affidavit, the District may terminate this Agreement immediately.

16. SCRUTINIZED COMPANIES. In accordance with Section 287.135, *Florida Statutes*, Contractor represents that in entering into this Agreement, neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Terrorism Sectors List, or the Scrutinized Companies or Other Entities that Boycott Israel List created pursuant to Sections 215.4725 and 215.473, *Florida Statutes*, and in the event such status changes, Contractor shall immediately notify the District. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Terrorism Sectors List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies or Other Entities that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.

17. E-VERIFY. Developer shall comply with the requirements of Section 448.095, *Florida Statutes*, including the requirement to enroll in and use the E-Verify system to verify the work authorization status of all newly hired employees. Developer shall require all subcontractors performing work under this Agreement to comply with the requirements of Section 448.095, *Florida Statutes*. If Developer fails to comply with this section, the District shall terminate this Agreement and Developer shall be liable for all costs associated with such termination. Developer shall maintain records of its compliance with this section and shall provide copies of such records to the District upon request.

[*Signatures on Following Page*]

IN WITNESS WHEREOF, the parties execute this Agreement the day and year first written above.

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT

____
By: __________________________
Its: __________________________

CLAYTON PROPERTIES GROUP, INC., a Tennessee corporation

____
By: __________________________
Its: __________________________

EXHIBIT A: Property Description
EXHIBIT B: Fiscal Year 2027 Budget

EXHIBIT A:
Property Description

SAMMIE EDMOND ALBRITTON PARCEL
THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 35, TOWNSHIP 18 SOUTH, RANGE 22 EAST, SUMTER COUNTY, FLORIDA.

LESS AND EXCEPT ROAD RIGHT OF WAY FOR COUNTY ROAD 229 ACROSS THE WEST SIDE THEREOF, A PORTION OF WHICH IS DESCRIBED IN RIGHT-OF-WAY DEED RECORDED IN O.R. BOOK 4170, PAGE 65, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA.

GATTIS ALBRITTON PARCEL
THE EAST 1/2 OF THE NW 1/4 AND THE NW 1/4 OF THE NW 1/4 OF SECTION, 35, TOWNSHIP 18 SOUTH, RANGE 22 EAST, SUMTER COUNTY, FLORIDA. LESS THAT PORTION CONVEYED TO SUMTER COUNTY, RECORDED IN 0. R. BOOK 4170, PAGE 59, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SECTION, 35, TOWNSHIP 18 SOUTH, RANGE 22 EAST, SUMTER COUNTY, FLORIDA; THENCE, BEARING S 89°53'19" E ALONG THE NORTH LINE OF SAID SECTION 35, A DISTANCE OF 25.31 FEET TO A POINT ON THE EAST MAINTAINED RIGHT-OF-WAY LINE OF CR 229 AND THE POINT OF BEGINNING OF THE HEREIN DESCRIBED PARCEL; THENCE, BEARING N 89°53'19" E ALONG THE NORTH LINE OF SECTION 35, A DISTANCE OF 25.07 FEET TO A POINT; THENCE, BEARING S 00°11'35" E, A DISTANCE OF 469.68 FEET TO A POINT; THENCE, BEARING S 02°30'12" W, A DISTANCE OF 41.02 FEET TO A POINT; THENCE, BEARING S 00°22'12" E, A DISTANCE OF 194.61 FEET TO A POINT; THENCE, BEARING S 00°35'02" W, A DISTANCE OF 69.60 FEET TO A POINT; THENCE, BEARING S 00°06'22" W, A DISTANCE OF 88.35 FEET TO A POINT; THENCE, BEARING S 00°29'40" E, A DISTANCE OF 91.21 FEET TO A POINT; THENCE, BEARING S 00°51'07" E, A DISTANCE OF 105.02 FEET TO A POINT; THENCE, BEARING S 00°01'53" E, A DISTANCE OF 75.49 FEET TO A POINT; THENCE, BEARING N 90°00'00" E, A DISTANCE OF 3.13 FEET TO A POINT; THENCE, BEARING S 00°03'15" E, A DISTANCE OF 181.19 FEET TO A POINT ON THE SOUTH LINE OF THE NW 1/4 OF THE NW 1/4 OF SAID SECTION 35; THENCE, BEARING S 89°54'18" W ALONG SAID SOUTH LINE, A DISTANCE OF 35.41 FEET TO A POINT ON THE EAST MAINTAINED RIGHT-OF-WAY LINE OF CR 229 THENCE, BEARING N 01°02'24" W ALONG SAID EAST LINE, A DISTANCE OF 14.85 FEET TO A POINT; THENCE, BEARING N 00°37'31" W ALONG SAID EAST LINE, A DISTANCE OF 120.77 FEET TO A POINT; THENCE, BEARING N 00°10'54" E ALONG SAID EAST LINE, A DISTANCE OF 147.22 FEET TO A POINT; THENCE, BEARING N 00°19'39" E ALONG SAID EAST LINE, A DISTANCE OF 205.09 FEET TO A POINT; THENCE, BEARING N 00°05'32" E ALONG SAID EAST LINE, A DISTANCE OF 219.65 FEET TO A POINT; THENCE, BEARING N 00°02'14" E ALONG SAID EAST LINE, A DISTANCE OF 188.33 FEET TO A POINT; THENCE, BEARING N 00°32'09" E ALONG SAID EAST LINE, A DISTANCE OF 335.27 FEET TO A POINT; THENCE, BEARING N 01°29'23" E ALONG SAID EAST LINE, A DISTANCE OF 43.70 FEET TO A POINT; THENCE, BEARING N 00°27'07" W ALONG SAID EAST LINE, A DISTANCE OF 41.27 FEET TO THE POINT OF BEGINNING.

CONTAINING 154.69 ACRES MORE OR LESS

EXHIBIT B:
Fiscal Year 2027 Budget

[*Begins on Following Page*]

Woodland Crossing

Community Development District

Proposed Budget

FY2027

Table of Contents

Woodland Crossing
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - On Roll	$ -	$ -	$ -	$ -	$ 310,708
Assessments - Direct	$ -	$ -	$ -	$ -	$ 62,656
Developer Contributions	$ 394,678	$ 47,201	$ 75,017	$ 122,218	$ 190,315
Interest	$ -	$ 136	$ 68	$ 204	$ -
Total Revenues	**$ 394,678**	**$ 47,337**	**$ 75,085**	**$ 122,422**	**$ 563,678**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ 2,400	$ 7,000	$ 9,400	$ 12,000
FICA Expense	$ 918	$ 184	$ 536	$ 719	$ 918
Engineering Fees	$ 15,000	$ 1,344	$ 10,275	$ 11,619	$ 15,000
Attorney Fees	$ 25,000	$ 4,394	$ 9,052	$ 13,446	$ 25,000
Annual Audit	$ 5,000	$ -	$ 3,600	$ 3,600	$ 5,000
Assessment Administration	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000
Arbitrage	$ -	$ 450	$ -	$ 450	$ 500
Dissemination Fees	$ 5,000	$ 3,333	$ 1,667	$ 5,000	$ 5,000
Disclosure Software	$ -	$ 875	$ -	$ 875	$ 5,000
Trustee Fees	$ 5,000	$ 5,073	$ -	$ 5,073	$ 5,073
Management Fees	$ 40,000	$ 26,667	$ 13,333	$ 40,000	$ 40,000
Information Technology	$ 1,800	$ 1,200	$ 600	$ 1,800	$ 1,800
Website Maintenance	$ 1,200	$ 2,550	$ 400	$ 2,950	$ 1,200
Telephone	$ 300	$ -	$ 80	$ 80	$ 300
Postage & Delivery	$ 1,000	$ 34	$ 163	$ 197	$ 1,000
Insurance	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,500
Copies	$ 1,000	$ -	$ 250	$ 250	$ 1,000
Legal Advertising	$ 15,000	$ 567	$ 4,433	$ 5,000	$ 5,000
Contingencies	$ 5,000	$ 340	$ 3,160	$ 3,500	$ 5,000
Office Supplies	$ 625	$ 12	$ 150	$ 162	$ 552
Travel Per Diem	$ 660	$ -	$ 125	$ 125	$ 660
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total General & Administrative	**$ 144,678**	**$ 59,598**	**$ 54,824**	**$ 114,422**	**$ 140,678**
Operations & Maintenance					
Field Expenditures					
Property Insurance	$ -	$ -	$ -	$ -	$ 10,000
Field Management	$ -	$ -	$ -	$ -	$ 16,500
Landscape Maintenance	$ -	$ -	$ -	$ -	$ 115,000
Landscape Contingency	$ -	$ -	$ -	$ -	$ 10,000
Pond Maintenance	$ -	$ -	$ -	$ -	$ 20,000
Streetlights	$ -	$ -	$ -	$ -	$ 32,000
Electric	$ -	$ -	$ -	$ -	$ 10,000
Water & Sewer	$ -	$ -	$ -	$ -	$ 25,000
Irrigation Repairs	$ -	$ -	$ -	$ -	$ 6,000
General Repairs & Maintenance	$ -	$ -	$ -	$ -	$ 10,000
Contingency	$ 250,000	$ 1,120	$ 6,880	$ 8,000	$ -
Subtotal Field Expenditures	**$ 250,000**	**$ 1,120**	**$ 6,880**	**$ 8,000**	**$ 254,500**

Woodland Crossing

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Amenity Expenditures					
Amenity - Electric	$ -	$ -	$ -	$ -	$ 17,000
Amenity - Water	$ -	$ -	$ -	$ -	$ 45,000
Internet	$ -	$ -	$ -	$ -	$ 3,000
Pest Control	$ -	$ -	$ -	$ -	$ 2,500
Janitorial Services	$ -	$ -	$ -	$ -	$ 18,000
Security Services	$ -	$ -	$ -	$ -	$ 25,000
Pool Mainteance	$ -	$ -	$ -	$ -	$ 28,000
Amenity Repairs & Maintenance	$ -	$ -	$ -	$ -	$ 12,500
Amenity Access Management	$ -	$ -	$ -	$ -	$ 10,000
Holiday Decorations	$ -	$ -	$ -	$ -	$ 7,500
Contingency	$ -	$ -	$ -	$ -	$ -
Subtotal Amenity Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 168,500**
Total Operations & Maintenance	**$ 250,000**	**$ 1,120**	**$ 6,880**	**$ 8,000**	**$ 423,000**
Total Expenditures	**$ 394,678**	**$ 60,718**	**$ 61,704**	**$ 122,422**	**$ 563,678**
Excess Revenues/(Expenditures)	$ -	$ (13,381)	$ 13,381	$ -	$ -

Net Assessments	$ 373,363
Add: Discounts & Collections 6%	$ 23,832
Gross Assessments	$ 397,195

Product	Assessable Units	ERU	Total ERU's	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 50'	202	1.00	202.00	$ 199,374	$ 987.00	$ 1,050.00
Single Family - 60'	94	1.20	112.80	$ 111,334	$ 1,184.40	$ 1,260.00
Unplatted	238			$ 62,656		
Total Tax Roll	**534**		**314.80**	**$ 373,363**		

Woodland Crossings
Community Development District
General Fund Narrative

Revenues:

Assessments

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

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering Fees

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

Attorney Fees

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

Annual Audit

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

Assessment Administration

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

Arbitrage

The District contracted with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its Series 2025 bond issue.

Dissemination Fees

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

Disclosure Software

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

Trustee Fees

The District will incur trustee related costs with the issuance of its' Series 2025 and for the various bond issue(s).

Management Fees

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

Information Technology

Represents costs with Governmental Management Services – Central Florida, LLC related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage & Delivery

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

Insurance

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

Copies

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

Legal Advertising

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

Contingencies

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

Office Supplies

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

Travel Per Diem

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's property insurance coverages.

Field Management

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

Landscape Maintenance

These services include monthly landscape maintenance such as mowing of turf areas, pruning and trimming, plant bed weed control, fertilization and irrigation inspections located within the District.

Landscape Contingency

Represents the unexpected repairs and/or replacement of landscaping within the common areas of the District.

Pond Maintenance

Represents the routine care and management of the pond(s) within the District.

Streetlights

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

Electric

Represents the electric charges of common areas throughout the District.

Water & Sewer

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

Irrigation Repairs

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

General Repairs & Maintenance

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

Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity – Water

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

Internet

Represents the Internet service for use at the Amenity Center.

Pest Control

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

Janitorial Services

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

Security Services

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

Pool Maintenance

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

Amenity Repairs & Maintenance

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

Amenity Access Management

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

Holiday Decorations

Represents the cost of adding holiday lighting to the district's amenities annually.

Contingency

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

Other Expenditures:

Capital Reserves - Transfer

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Woodland Crossing

Community Development District

Proposed Budget

Debt Service Fund Series 2025

Description	Proposed Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 421,425	$ -	$ 421,425	$ 421,425	$ 1,026,493
Interest	$ 500	$ 38,829	$ 8,000	$ 46,829	$ 10,000
Carry Forward Surplus [1]	$ 848,042	$ 859,921	$ -	$ 859,921	$ 455,916
Total Revenues	**$ 1,269,967**	**$ 898,749**	**$ 429,425**	**$ 1,328,174**	**$ 1,492,409**
Expenditures					
Interest - 11/1	$ 426,107	$ 426,107	$ -	$ 426,107	$ 421,425
Principal - 5/1	$ -	$ -	$ -	$ -	$ 190,000
Interest - 5/1	$ 421,425	$ 421,425	$ -	$ 421,425	$ 421,425
Total Expenditures	**$ 847,532**	**$ 847,533**	**$ -**	**$ 847,533**	**$ 1,032,850**
Other Sources/(Uses)					
Transfer In/(Out)	$ -	$ (24,726)	$ -	$ (24,726)	$ -
Total Other Sources/(Uses)	**$ -**	**$ (24,726)**	**$ -**	**$ (24,726)**	**$ -**
Excess Revenues/(Expenditures)	$ 422,434	$ 26,491	$ 429,425	$ 455,916	$ 459,559

Interest - 11/1 $ 416,793.75

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

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family 50'	200	$ 654,726.92	$ 3,273.63	$ 3,482.59
Single Family 50' - Paid Down	2	$ 2,500.00	$ 1,250.00	$ 1,329.79
Single Family 60'	94	$ 369,266.16	$ 3,928.36	$ 4,179.11
Total	**296**	**$ 1,026,493**		

Woodland Crossing

Community Development District

Series 2025 Special Assessment Bonds

Amortization Schedule

Date		Balance		Prinicpal		Interest		Total
11/01/26	$	13,480,000.00	$	-	$	421,425.00	$	842,850.00
05/01/27	$	13,480,000.00	$	190,000.00	$	421,425.00		
11/01/27	$	13,480,000.00	$	-	$	416,793.75	$	1,028,218.75
05/01/28	$	13,480,000.00	$	200,000.00	$	416,793.75		
11/01/28	$	13,480,000.00	$	-	$	411,918.75	$	1,028,712.50
05/01/29	$	13,480,000.00	$	210,000.00	$	411,918.75		
11/01/29	$	13,480,000.00	$	-	$	406,800.00	$	1,028,718.75
05/01/30	$	13,480,000.00	$	220,000.00	$	406,800.00		
11/01/30	$	13,480,000.00	$	-	$	401,437.50	$	1,028,237.50
05/01/31	$	13,480,000.00	$	230,000.00	$	401,437.50		
11/01/31	$	12,195,000.00			$	395,543.75	$	1,026,981.25
05/01/32	$	12,195,000.00	$	245,000.00	$	395,543.75		
11/01/32	$	12,195,000.00	$	-	$	389,265.63	$	1,029,809.38
05/01/33	$	12,195,000.00	$	255,000.00	$	389,265.63		
11/01/33	$	12,195,000.00	$	-	$	382,731.25	$	1,026,996.88
05/01/34	$	12,195,000.00	$	270,000.00	$	382,731.25		
11/01/34	$	12,195,000.00	$	-	$	375,812.50	$	1,028,543.75
05/01/35	$	12,195,000.00	$	285,000.00	$	375,812.50		
11/01/35	$	12,195,000.00	$	-	$	368,509.38	$	1,029,321.88
05/01/36	$	12,195,000.00	$	300,000.00	$	368,509.38		
11/01/36	$	11,895,000.00	$	-	$	359,696.88	$	1,028,206.25
05/01/37	$	11,895,000.00	$	320,000.00	$	359,696.88		
11/01/37	$	11,575,000.00	$	-	$	350,296.88	$	1,029,993.75
05/01/38	$	11,575,000.00	$	335,000.00	$	350,296.88		
11/01/38	$	11,240,000.00	$	-	$	340,456.25	$	1,025,753.13
05/01/39	$	11,240,000.00	$	360,000.00	$	340,456.25		
11/01/39	$	10,880,000.00	$	-	$	329,881.25	$	1,030,337.50
05/01/40	$	10,880,000.00	$	380,000.00	$	329,881.25		
11/01/40	$	10,500,000.00	$	-	$	318,718.75	$	1,028,600.00
05/01/41	$	10,500,000.00	$	405,000.00	$	318,718.75		
11/01/41	$	9,670,000.00	$	-	$	306,821.88	$	1,030,540.63
05/01/42	$	8,225,000.00	$	425,000.00	$	306,821.88		
11/01/42	$	8,225,000.00	$	-	$	294,337.50	$	1,026,159.38
05/01/43	$	8,225,000.00	$	455,000.00	$	294,337.50		
11/01/43	$	8,225,000.00	$	-	$	280,971.88	$	1,030,309.38
05/01/44	$	8,225,000.00	$	480,000.00	$	280,971.88		
11/01/44	$	8,225,000.00	$	-	$	266,871.88	$	1,027,843.75
05/01/45	$	8,225,000.00	$	510,000.00	$	266,871.88		
11/01/45	$	8,225,000.00	$	-	$	251,890.63	$	1,028,762.50
05/01/46	$	8,225,000.00	$	540,000.00	$	251,890.63		
11/01/46	$	7,685,000.00	$	-	$	235,353.13	$	1,027,243.75
05/01/47	$	7,685,000.00	$	575,000.00	$	235,353.13		
11/01/47	$	7,110,000.00	$	-	$	217,743.75	$	1,028,096.88
05/01/48	$	7,110,000.00	$	610,000.00	$	217,743.75		
11/01/48	$	6,500,000.00	$	-	$	199,062.50	$	1,026,806.25
05/01/49	$	6,500,000.00	$	650,000.00	$	199,062.50		
11/01/49	$	5,850,000.00	$	-	$	179,156.25	$	1,028,218.75
05/01/50	$	5,850,000.00	$	690,000.00	$	179,156.25		
11/01/50	$	5,160,000.00	$	-	$	158,025.00	$	1,027,181.25
05/01/51	$	5,160,000.00	$	735,000.00	$	158,025.00		
11/01/51	$	4,425,000.00	$	-	$	135,515.63	$	1,028,540.63
05/01/52	$	4,425,000.00	$	780,000.00	$	135,515.63		
11/01/52	$	3,645,000.00	$	-	$	111,628.13	$	1,027,143.75
05/01/53	$	3,645,000.00	$	830,000.00	$	111,628.13		
11/01/53	$	2,815,000.00	$	-	$	86,209.38	$	1,027,837.50
05/01/54	$	2,815,000.00	$	880,000.00	$	86,209.38		
11/01/54	$	1,935,000.00	$	-	$	59,259.38	$	1,025,468.75
05/01/55	$	1,935,000.00	$	940,000.00	$	59,259.38	$	-
11/01/55	$	995,000.00	$	-	$	30,471.88	$	1,029,731.25
05/01/56	$	995,000.00	$	995,000.00	$	30,471.88	$	1,025,471.88
			$	**14,300,000.00**	**$**	**16,965,212.50**	**$**	**31,686,637.50**

SECTION B

SECTION 1

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Woodland Crossing Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Sumter County, Florida ("**County**"); and

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

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

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

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

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

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

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

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

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit B**, and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform

Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit B**; and

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

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A** and **B** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B.** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits A** and **B**.

B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits A** and **B**. Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than October 1, 2026, 25% due no later than February 1, 2027 and 25% due no later than May 1, 2027. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2027, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes,* or other applicable law to collect and enforce the whole assessment, as set forth herein.

C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

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

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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

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

PASSED AND ADOPTED THIS 16th DAY OF JULY 2026.

ATTEST:

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By:______________________________________

Its:______________________________________

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

Woodland Crossing

Community Development District

Proposed Budget

FY2027

Table of Contents

Woodland Crossing
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - On Roll	$ -	$ -	$ -	$ -	$ 310,708
Assessments - Direct	$ -	$ -	$ -	$ -	$ 62,656
Developer Contributions	$ 394,678	$ 47,201	$ 75,017	$ 122,218	$ 190,315
Interest	$ -	$ 136	$ 68	$ 204	$ -
Total Revenues	**$ 394,678**	**$ 47,337**	**$ 75,085**	**$ 122,422**	**$ 563,678**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ 2,400	$ 7,000	$ 9,400	$ 12,000
FICA Expense	$ 918	$ 184	$ 536	$ 719	$ 918
Engineering Fees	$ 15,000	$ 1,344	$ 10,275	$ 11,619	$ 15,000
Attorney Fees	$ 25,000	$ 4,394	$ 9,052	$ 13,446	$ 25,000
Annual Audit	$ 5,000	$ -	$ 3,600	$ 3,600	$ 5,000
Assessment Administration	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000
Arbitrage	$ -	$ 450	$ -	$ 450	$ 500
Dissemination Fees	$ 5,000	$ 3,333	$ 1,667	$ 5,000	$ 5,000
Disclosure Software	$ -	$ 875	$ -	$ 875	$ 5,000
Trustee Fees	$ 5,000	$ 5,073	$ -	$ 5,073	$ 5,073
Management Fees	$ 40,000	$ 26,667	$ 13,333	$ 40,000	$ 40,000
Information Technology	$ 1,800	$ 1,200	$ 600	$ 1,800	$ 1,800
Website Maintenance	$ 1,200	$ 2,550	$ 400	$ 2,950	$ 1,200
Telephone	$ 300	$ -	$ 80	$ 80	$ 300
Postage & Delivery	$ 1,000	$ 34	$ 163	$ 197	$ 1,000
Insurance	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,500
Copies	$ 1,000	$ -	$ 250	$ 250	$ 1,000
Legal Advertising	$ 15,000	$ 567	$ 4,433	$ 5,000	$ 5,000
Contingencies	$ 5,000	$ 340	$ 3,160	$ 3,500	$ 5,000
Office Supplies	$ 625	$ 12	$ 150	$ 162	$ 552
Travel Per Diem	$ 660	$ -	$ 125	$ 125	$ 660
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total General & Administrative	**$ 144,678**	**$ 59,598**	**$ 54,824**	**$ 114,422**	**$ 140,678**
Operations & Maintenance					
Field Expenditures					
Property Insurance	$ -	$ -	$ -	$ -	$ 10,000
Field Management	$ -	$ -	$ -	$ -	$ 16,500
Landscape Maintenance	$ -	$ -	$ -	$ -	$ 115,000
Landscape Contingency	$ -	$ -	$ -	$ -	$ 10,000
Pond Maintenance	$ -	$ -	$ -	$ -	$ 20,000
Streetlights	$ -	$ -	$ -	$ -	$ 32,000
Electric	$ -	$ -	$ -	$ -	$ 10,000
Water & Sewer	$ -	$ -	$ -	$ -	$ 25,000
Irrigation Repairs	$ -	$ -	$ -	$ -	$ 6,000
General Repairs & Maintenance	$ -	$ -	$ -	$ -	$ 10,000
Contingency	$ 250,000	$ 1,120	$ 6,880	$ 8,000	$ -
Subtotal Field Expenditures	**$ 250,000**	**$ 1,120**	**$ 6,880**	**$ 8,000**	**$ 254,500**

Woodland Crossing
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Amenity Expenditures					
Amenity - Electric	$ -	$ -	$ -	$ -	$ 17,000
Amenity - Water	$ -	$ -	$ -	$ -	$ 45,000
Internet	$ -	$ -	$ -	$ -	$ 3,000
Pest Control	$ -	$ -	$ -	$ -	$ 2,500
Janitorial Services	$ -	$ -	$ -	$ -	$ 18,000
Security Services	$ -	$ -	$ -	$ -	$ 25,000
Pool Mainteance	$ -	$ -	$ -	$ -	$ 28,000
Amenity Repairs & Maintenance	$ -	$ -	$ -	$ -	$ 12,500
Amenity Access Management	$ -	$ -	$ -	$ -	$ 10,000
Holiday Decorations	$ -	$ -	$ -	$ -	$ 7,500
Contingency	$ -	$ -	$ -	$ -	$ -
Subtotal Amenity Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 168,500**
Total Operations & Maintenance	**$ 250,000**	**$ 1,120**	**$ 6,880**	**$ 8,000**	**$ 423,000**
Total Expenditures	**$ 394,678**	**$ 60,718**	**$ 61,704**	**$ 122,422**	**$ 563,678**
Excess Revenues/(Expenditures)	$ -	$ (13,381)	$ 13,381	$ -	$ -

Net Assessments	$ 373,363
Add: Discounts & Collections 6%	$ 23,832
Gross Assessments	$ 397,195

Product	Assessable Units	ERU	Total ERU's	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 50'	202	1.00	202.00	$ 199,374	$ 987.00	$ 1,050.00
Single Family - 60'	94	1.20	112.80	$ 111,334	$ 1,184.40	$ 1,260.00
Unplatted	238			$ 62,656		
Total Tax Roll	**534**		**314.80**	**$ 373,363**		

Woodland Crossings
Community Development District
General Fund Narrative

Revenues:

Assessments

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

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering Fees

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

Attorney Fees

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

Annual Audit

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

Assessment Administration

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

Arbitrage

The District contracted with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its Series 2025 bond issue.

Dissemination Fees

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

Disclosure Software

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

Trustee Fees

The District will incur trustee related costs with the issuance of its' Series 2025 and for the various bond issue(s).

Management Fees

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

Information Technology

Represents costs with Governmental Management Services – Central Florida, LLC related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage & Delivery

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

Insurance

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

Copies

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

Legal Advertising

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

Contingencies

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

Office Supplies

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

Travel Per Diem

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's property insurance coverages.

Field Management

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

Landscape Maintenance

These services include monthly landscape maintenance such as mowing of turf areas, pruning and trimming, plant bed weed control, fertilization and irrigation inspections located within the District.

Landscape Contingency

Represents the unexpected repairs and/or replacement of landscaping within the common areas of the District.

Pond Maintenance

Represents the routine care and management of the pond(s) within the District.

Streetlights

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

Electric

Represents the electric charges of common areas throughout the District.

Water & Sewer

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

Irrigation Repairs

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

General Repairs & Maintenance

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

Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity – Water

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

Internet

Represents the Internet service for use at the Amenity Center.

Pest Control

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

Janitorial Services

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

Security Services

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

Pool Maintenance

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

Amenity Repairs & Maintenance

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

Amenity Access Management

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

Holiday Decorations

Represents the cost of adding holiday lighting to the district's amenities annually.

Contingency

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

Other Expenditures:

Capital Reserves - Transfer

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Woodland Crossing

Community Development District

Proposed Budget

Debt Service Fund Series 2025

Description	Proposed Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 421,425	$ -	$ 421,425	$ 421,425	$ 1,026,493
Interest	$ 500	$ 38,829	$ 8,000	$ 46,829	$ 10,000
Carry Forward Surplus [1]	$ 848,042	$ 859,921	$ -	$ 859,921	$ 455,916
Total Revenues	**$ 1,269,967**	**$ 898,749**	**$ 429,425**	**$ 1,328,174**	**$ 1,492,409**
Expenditures					
Interest - 11/1	$ 426,107	$ 426,107	$ -	$ 426,107	$ 421,425
Principal - 5/1	$ -	$ -	$ -	$ -	$ 190,000
Interest - 5/1	$ 421,425	$ 421,425	$ -	$ 421,425	$ 421,425
Total Expenditures	**$ 847,532**	**$ 847,533**	**$ -**	**$ 847,533**	**$ 1,032,850**
Other Sources/(Uses)					
Transfer In/(Out)	$ -	$ (24,726)	$ -	$ (24,726)	$ -
Total Other Sources/(Uses)	**$ -**	**$ (24,726)**	**$ -**	**$ (24,726)**	**$ -**
Excess Revenues/(Expenditures)	$ 422,434	$ 26,491	$ 429,425	$ 455,916	$ 459,559

Interest - 11/1 $ 416,793.75

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

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family 50'	200	$ 654,726.92	$ 3,273.63	$ 3,482.59
Single Family 50' - Paid Down	2	$ 2,500.00	$ 1,250.00	$ 1,329.79
Single Family 60'	94	$ 369,266.16	$ 3,928.36	$ 4,179.11
Total	**296**	**$ 1,026,493**		

Woodland Crossing
Community Development District
Series 2025 Special Assessment Bonds
Amortization Schedule

Date		Balance		Prinicpal		Interest		Total
11/01/26	$	13,480,000.00	$	-	$	421,425.00	$	842,850.00
05/01/27	$	13,480,000.00	$	190,000.00	$	421,425.00		
11/01/27	$	13,480,000.00	$	-	$	416,793.75	$	1,028,218.75
05/01/28	$	13,480,000.00	$	200,000.00	$	416,793.75		
11/01/28	$	13,480,000.00	$	-	$	411,918.75	$	1,028,712.50
05/01/29	$	13,480,000.00	$	210,000.00	$	411,918.75		
11/01/29	$	13,480,000.00	$	-	$	406,800.00	$	1,028,718.75
05/01/30	$	13,480,000.00	$	220,000.00	$	406,800.00		
11/01/30	$	13,480,000.00	$	-	$	401,437.50	$	1,028,237.50
05/01/31	$	13,480,000.00	$	230,000.00	$	401,437.50		
11/01/31	$	12,195,000.00			$	395,543.75	$	1,026,981.25
05/01/32	$	12,195,000.00	$	245,000.00	$	395,543.75		
11/01/32	$	12,195,000.00	$	-	$	389,265.63	$	1,029,809.38
05/01/33	$	12,195,000.00	$	255,000.00	$	389,265.63		
11/01/33	$	12,195,000.00	$	-	$	382,731.25	$	1,026,996.88
05/01/34	$	12,195,000.00	$	270,000.00	$	382,731.25		
11/01/34	$	12,195,000.00	$	-	$	375,812.50	$	1,028,543.75
05/01/35	$	12,195,000.00	$	285,000.00	$	375,812.50		
11/01/35	$	12,195,000.00	$	-	$	368,509.38	$	1,029,321.88
05/01/36	$	12,195,000.00	$	300,000.00	$	368,509.38		
11/01/36	$	11,895,000.00	$	-	$	359,696.88	$	1,028,206.25
05/01/37	$	11,895,000.00	$	320,000.00	$	359,696.88		
11/01/37	$	11,575,000.00	$	-	$	350,296.88	$	1,029,993.75
05/01/38	$	11,575,000.00	$	335,000.00	$	350,296.88		
11/01/38	$	11,240,000.00	$	-	$	340,456.25	$	1,025,753.13
05/01/39	$	11,240,000.00	$	360,000.00	$	340,456.25		
11/01/39	$	10,880,000.00	$	-	$	329,881.25	$	1,030,337.50
05/01/40	$	10,880,000.00	$	380,000.00	$	329,881.25		
11/01/40	$	10,500,000.00	$	-	$	318,718.75	$	1,028,600.00
05/01/41	$	10,500,000.00	$	405,000.00	$	318,718.75		
11/01/41	$	9,670,000.00	$	-	$	306,821.88	$	1,030,540.63
05/01/42	$	8,225,000.00	$	425,000.00	$	306,821.88		
11/01/42	$	8,225,000.00	$	-	$	294,337.50	$	1,026,159.38
05/01/43	$	8,225,000.00	$	455,000.00	$	294,337.50		
11/01/43	$	8,225,000.00	$	-	$	280,971.88	$	1,030,309.38
05/01/44	$	8,225,000.00	$	480,000.00	$	280,971.88		
11/01/44	$	8,225,000.00	$	-	$	266,871.88	$	1,027,843.75
05/01/45	$	8,225,000.00	$	510,000.00	$	266,871.88		
11/01/45	$	8,225,000.00	$	-	$	251,890.63	$	1,028,762.50
05/01/46	$	8,225,000.00	$	540,000.00	$	251,890.63		
11/01/46	$	7,685,000.00	$	-	$	235,353.13	$	1,027,243.75
05/01/47	$	7,685,000.00	$	575,000.00	$	235,353.13		
11/01/47	$	7,110,000.00	$	-	$	217,743.75	$	1,028,096.88
05/01/48	$	7,110,000.00	$	610,000.00	$	217,743.75		
11/01/48	$	6,500,000.00	$	-	$	199,062.50	$	1,026,806.25
05/01/49	$	6,500,000.00	$	650,000.00	$	199,062.50		
11/01/49	$	5,850,000.00	$	-	$	179,156.25	$	1,028,218.75
05/01/50	$	5,850,000.00	$	690,000.00	$	179,156.25		
11/01/50	$	5,160,000.00	$	-	$	158,025.00	$	1,027,181.25
05/01/51	$	5,160,000.00	$	735,000.00	$	158,025.00		
11/01/51	$	4,425,000.00	$	-	$	135,515.63	$	1,028,540.63
05/01/52	$	4,425,000.00	$	780,000.00	$	135,515.63		
11/01/52	$	3,645,000.00	$	-	$	111,628.13	$	1,027,143.75
05/01/53	$	3,645,000.00	$	830,000.00	$	111,628.13		
11/01/53	$	2,815,000.00	$	-	$	86,209.38	$	1,027,837.50
05/01/54	$	2,815,000.00	$	880,000.00	$	86,209.38		
11/01/54	$	1,935,000.00	$	-	$	59,259.38	$	1,025,468.75
05/01/55	$	1,935,000.00	$	940,000.00	$	59,259.38	$	-
11/01/55	$	995,000.00	$	-	$	30,471.88	$	1,029,731.25
05/01/56	$	995,000.00	$	995,000.00	$	30,471.88	$	1,025,471.88
			$	**14,300,000.00**	**$**	**16,965,212.50**	**$**	**31,686,637.50**

Woodland Crossing CDD
FY 27 Assessment Roll

ParcelId	Units	Type	O&M	Debt	Total
C35B001	1	50	$1,050.00	$3,482.59	$4,532.59
C35B002	1	50	$1,050.00	$3,482.59	$4,532.59
C35B003	1	50	$1,050.00	$3,482.59	$4,532.59
C35B004	1	50	$1,050.00	$3,482.59	$4,532.59
C35B005	1	50	$1,050.00	$3,482.59	$4,532.59
C35B006	1	50	$1,050.00	$3,482.59	$4,532.59
C35B007	1	50	$1,050.00	$3,482.59	$4,532.59
C35B008	1	50	$1,050.00	$3,482.59	$4,532.59
C35B009	1	50	$1,050.00	$3,482.59	$4,532.59
C35B010	1	50	$1,050.00	$3,482.59	$4,532.59
C35B011	1	50	$1,050.00	$3,482.59	$4,532.59
C35B012	1	50	$1,050.00	$3,482.59	$4,532.59
C35B013	1	50	$1,050.00	$3,482.59	$4,532.59
C35B014	1	50	$1,050.00	$3,482.59	$4,532.59
C35B015	1	50	$1,050.00	$3,482.59	$4,532.59
C35B016	1	50	$1,050.00	$3,482.59	$4,532.59
C35B017	1	50	$1,050.00	$3,482.59	$4,532.59
C35B018	1	50	$1,050.00	$3,482.59	$4,532.59
C35B019	1	50	$1,050.00	$3,482.59	$4,532.59
C35B020	1	50	$1,050.00	$3,482.59	$4,532.59
C35B021	1	50	$1,050.00	$3,482.59	$4,532.59
C35B022	1	50	$1,050.00	$3,482.59	$4,532.59
C35B023	1	50	$1,050.00	$3,482.59	$4,532.59
C35B024	1	50	$1,050.00	$3,482.59	$4,532.59
C35B025	1	50	$1,050.00	$3,482.59	$4,532.59
C35B026	1	50	$1,050.00	$3,482.59	$4,532.59
C35B027	1	50	$1,050.00	$3,482.59	$4,532.59
C35B028	1	50	$1,050.00	$3,482.59	$4,532.59
C35B029	1	50	$1,050.00	$3,482.59	$4,532.59
C35B030	1	50	$1,050.00	$3,482.59	$4,532.59
C35B031	1	50	$1,050.00	$3,482.59	$4,532.59
C35B032	1	50	$1,050.00	$3,482.59	$4,532.59
C35B033	1	50	$1,050.00	$3,482.59	$4,532.59
C35B034	1	50	$1,050.00	$3,482.59	$4,532.59
C35B1000			$0.00	$0.00	$0.00
C35B120	1	50	$1,050.00	$3,482.59	$4,532.59
C35B121	1	50	$1,050.00	$3,482.59	$4,532.59
C35B122	1	50	$1,050.00	$3,482.59	$4,532.59
C35B123	1	50	$1,050.00	$3,482.59	$4,532.59
C35B124	1	50	$1,050.00	$3,482.59	$4,532.59
C35B125	1	50	$1,050.00	$3,482.59	$4,532.59
C35B126	1	50	$1,050.00	$3,482.59	$4,532.59
C35B127	1	50	$1,050.00	$3,482.59	$4,532.59
C35B128	1	50	$1,050.00	$3,482.59	$4,532.59

ParcelId	Units	Type	O&M	Debt	Total
C35B129	1	50	$1,050.00	$3,482.59	$4,532.59
C35B130	1	50	$1,050.00	$3,482.59	$4,532.59
C35B131	1	50	$1,050.00	$3,482.59	$4,532.59
C35B132	1	50	$1,050.00	$3,482.59	$4,532.59
C35B133	1	50	$1,050.00	$3,482.59	$4,532.59
C35B134	1	50	$1,050.00	$3,482.59	$4,532.59
C35B135	1	50	$1,050.00	$3,482.59	$4,532.59
C35B136	1	50	$1,050.00	$3,482.59	$4,532.59
C35B137	1	50	$1,050.00	$3,482.59	$4,532.59
C35B138	1	50	$1,050.00	$3,482.59	$4,532.59
C35B139	1	50	$1,050.00	$3,482.59	$4,532.59
C35B140	1	50	$1,050.00	$3,482.59	$4,532.59
C35B141	1	50	$1,050.00	$3,482.59	$4,532.59
C35B142	1	50	$1,050.00	$3,482.59	$4,532.59
C35B143	1	50	$1,050.00	$3,482.59	$4,532.59
C35B144	1	50	$1,050.00	$3,482.59	$4,532.59
C35B145	1	50	$1,050.00	$3,482.59	$4,532.59
C35B146	1	50	$1,050.00	$3,482.59	$4,532.59
C35B147	1	50	$1,050.00	$3,482.59	$4,532.59
C35B148	1	50	$1,050.00	$3,482.59	$4,532.59
C35B149	1	50	$1,050.00	$3,482.59	$4,532.59
C35B150	1	50	$1,050.00	$3,482.59	$4,532.59
C35B151	1	50	$1,050.00	$3,482.59	$4,532.59
C35B152	1	50	$1,050.00	$3,482.59	$4,532.59
C35B153	1	50	$1,050.00	$3,482.59	$4,532.59
C35B154	1	50	$1,050.00	$3,482.59	$4,532.59
C35B155	1	50	$1,050.00	$3,482.59	$4,532.59
C35B156	1	50	$1,050.00	$3,482.59	$4,532.59
C35B157	1	50	$1,050.00	$3,482.59	$4,532.59
C35B158	1	50	$1,050.00	$3,482.59	$4,532.59
C35B159	1	50	$1,050.00	$3,482.59	$4,532.59
C35B160	1	50	$1,050.00	$3,482.59	$4,532.59
C35B161	1	50	$1,050.00	$3,482.59	$4,532.59
C35B162	1	50	$1,050.00	$1,329.79	$2,379.79
C35B163	1	50	$1,050.00	$1,329.79	$2,379.79
C35B164	1	50	$1,050.00	$3,482.59	$4,532.59
C35B165	1	50	$1,050.00	$3,482.59	$4,532.59
C35B166	1	50	$1,050.00	$3,482.59	$4,532.59
C35B167	1	50	$1,050.00	$3,482.59	$4,532.59
C35B168	1	50	$1,050.00	$3,482.59	$4,532.59
C35B169	1	50	$1,050.00	$3,482.59	$4,532.59
C35B170	1	50	$1,050.00	$3,482.59	$4,532.59
C35B171	1	50	$1,050.00	$3,482.59	$4,532.59
C35B172	1	50	$1,050.00	$3,482.59	$4,532.59
C35B173	1	50	$1,050.00	$3,482.59	$4,532.59
C35B174	1	50	$1,050.00	$3,482.59	$4,532.59
C35B175	1	50	$1,050.00	$3,482.59	$4,532.59

ParcelId	Units	Type	O&M	Debt	Total
C35B176	1	50	$1,050.00	$3,482.59	$4,532.59
C35B177	1	60	$1,260.00	$4,179.11	$5,439.11
C35B178	1	60	$1,260.00	$4,179.11	$5,439.11
C35B179	1	60	$1,260.00	$4,179.11	$5,439.11
C35B180	1	60	$1,260.00	$4,179.11	$5,439.11
C35B181	1	60	$1,260.00	$4,179.11	$5,439.11
C35B182	1	60	$1,260.00	$4,179.11	$5,439.11
C35B183	1	60	$1,260.00	$4,179.11	$5,439.11
C35B184	1	60	$1,260.00	$4,179.11	$5,439.11
C35B185	1	60	$1,260.00	$4,179.11	$5,439.11
C35B186	1	60	$1,260.00	$4,179.11	$5,439.11
C35B187	1	60	$1,260.00	$4,179.11	$5,439.11
C35B188	1	60	$1,260.00	$4,179.11	$5,439.11
C35B189	1	60	$1,260.00	$4,179.11	$5,439.11
C35B190	1	50	$1,050.00	$3,482.59	$4,532.59
C35B191	1	50	$1,050.00	$3,482.59	$4,532.59
C35B192	1	50	$1,050.00	$3,482.59	$4,532.59
C35B193	1	50	$1,050.00	$3,482.59	$4,532.59
C35B194	1	50	$1,050.00	$3,482.59	$4,532.59
C35B195	1	50	$1,050.00	$3,482.59	$4,532.59
C35B196	1	50	$1,050.00	$3,482.59	$4,532.59
C35B197	1	50	$1,050.00	$3,482.59	$4,532.59
C35B198	1	50	$1,050.00	$3,482.59	$4,532.59
C35B199	1	50	$1,050.00	$3,482.59	$4,532.59
C35B200	1	50	$1,050.00	$3,482.59	$4,532.59
C35B2000			$0.00	$0.00	$0.00
C35B201	1	50	$1,050.00	$3,482.59	$4,532.59
C35B202	1	50	$1,050.00	$3,482.59	$4,532.59
C35B203	1	50	$1,050.00	$3,482.59	$4,532.59
C35B204	1	50	$1,050.00	$3,482.59	$4,532.59
C35B205	1	50	$1,050.00	$3,482.59	$4,532.59
C35B206	1	50	$1,050.00	$3,482.59	$4,532.59
C35B207	1	60	$1,260.00	$4,179.11	$5,439.11
C35B208	1	60	$1,260.00	$4,179.11	$5,439.11
C35B209	1	60	$1,260.00	$4,179.11	$5,439.11
C35B210	1	60	$1,260.00	$4,179.11	$5,439.11
C35B211	1	60	$1,260.00	$4,179.11	$5,439.11
C35B212	1	60	$1,260.00	$4,179.11	$5,439.11
C35B213	1	50	$1,050.00	$3,482.59	$4,532.59
C35B214	1	60	$1,260.00	$4,179.11	$5,439.11
C35B215	1	60	$1,260.00	$4,179.11	$5,439.11
C35B216	1	60	$1,260.00	$4,179.11	$5,439.11
C35B217	1	60	$1,260.00	$4,179.11	$5,439.11
C35B218	1	60	$1,260.00	$4,179.11	$5,439.11
C35B219	1	50	$1,050.00	$3,482.59	$4,532.59
C35B220	1	50	$1,050.00	$3,482.59	$4,532.59
C35B221	1	50	$1,050.00	$3,482.59	$4,532.59

ParcelId	Units	Type	O&M	Debt	Total
C35B222	1	60	$1,260.00	$4,179.11	$5,439.11
C35B223	1	60	$1,260.00	$4,179.11	$5,439.11
C35B224	1	60	$1,260.00	$4,179.11	$5,439.11
C35B225	1	60	$1,260.00	$4,179.11	$5,439.11
C35B226	1	60	$1,260.00	$4,179.11	$5,439.11
C35B227	1	60	$1,260.00	$4,179.11	$5,439.11
C35B228	1	50	$1,050.00	$3,482.59	$4,532.59
C35B229	1	50	$1,050.00	$3,482.59	$4,532.59
C35B230	1	60	$1,260.00	$4,179.11	$5,439.11
C35B231	1	60	$1,260.00	$4,179.11	$5,439.11
C35B232	1	60	$1,260.00	$4,179.11	$5,439.11
C35B233	1	60	$1,260.00	$4,179.11	$5,439.11
C35B265	1	50	$1,050.00	$3,482.59	$4,532.59
C35B266	1	50	$1,050.00	$3,482.59	$4,532.59
C35B267	1	50	$1,050.00	$3,482.59	$4,532.59
C35B268	1	50	$1,050.00	$3,482.59	$4,532.59
C35B269	1	50	$1,050.00	$3,482.59	$4,532.59
C35B270	1	50	$1,050.00	$3,482.59	$4,532.59
C35B271	1	50	$1,050.00	$3,482.59	$4,532.59
C35B272	1	50	$1,050.00	$3,482.59	$4,532.59
C35B273	1	50	$1,050.00	$3,482.59	$4,532.59
C35B274	1	50	$1,050.00	$3,482.59	$4,532.59
C35B275	1	50	$1,050.00	$3,482.59	$4,532.59
C35B276	1	50	$1,050.00	$3,482.59	$4,532.59
C35B277	1	50	$1,050.00	$3,482.59	$4,532.59
C35B278	1	60	$1,260.00	$4,179.11	$5,439.11
C35B279	1	60	$1,260.00	$4,179.11	$5,439.11
C35B280	1	50	$1,050.00	$3,482.59	$4,532.59
C35B281	1	50	$1,050.00	$3,482.59	$4,532.59
C35B282	1	50	$1,050.00	$3,482.59	$4,532.59
C35B283	1	50	$1,050.00	$3,482.59	$4,532.59
C35B284	1	50	$1,050.00	$3,482.59	$4,532.59
C35B285	1	50	$1,050.00	$3,482.59	$4,532.59
C35B286	1	50	$1,050.00	$3,482.59	$4,532.59
C35B287	1	50	$1,050.00	$3,482.59	$4,532.59
C35B288	1	50	$1,050.00	$3,482.59	$4,532.59
C35B289	1	50	$1,050.00	$3,482.59	$4,532.59
C35B290	1	50	$1,050.00	$3,482.59	$4,532.59
C35B291	1	50	$1,050.00	$3,482.59	$4,532.59
C35B292	1	60	$1,260.00	$4,179.11	$5,439.11
C35B293	1	50	$1,050.00	$3,482.59	$4,532.59
C35B294	1	50	$1,050.00	$3,482.59	$4,532.59
C35B295	1	50	$1,050.00	$3,482.59	$4,532.59
C35B296	1	50	$1,050.00	$3,482.59	$4,532.59
C35B297	1	50	$1,050.00	$3,482.59	$4,532.59
C35B298	1	50	$1,050.00	$3,482.59	$4,532.59
C35B299	1	50	$1,050.00	$3,482.59	$4,532.59

ParcelId	Units	Type	O&M	Debt	Total
C35B300	1	50	$1,050.00	$3,482.59	$4,532.59
C35B3000			$0.00	$0.00	$0.00
C35B301	1	50	$1,050.00	$3,482.59	$4,532.59
C35B302	1	50	$1,050.00	$3,482.59	$4,532.59
C35B303	1	50	$1,050.00	$3,482.59	$4,532.59
C35B304	1	50	$1,050.00	$3,482.59	$4,532.59
C35B305	1	50	$1,050.00	$3,482.59	$4,532.59
C35B306	1	60	$1,260.00	$4,179.11	$5,439.11
C35B307	1	60	$1,260.00	$4,179.11	$5,439.11
C35B308	1	60	$1,260.00	$4,179.11	$5,439.11
C35B309	1	60	$1,260.00	$4,179.11	$5,439.11
C35B310	1	50	$1,050.00	$3,482.59	$4,532.59
C35B311	1	50	$1,050.00	$3,482.59	$4,532.59
C35B312	1	50	$1,050.00	$3,482.59	$4,532.59
C35B313	1	60	$1,260.00	$4,179.11	$5,439.11
C35B314	1	60	$1,260.00	$4,179.11	$5,439.11
C35B315	1	60	$1,260.00	$4,179.11	$5,439.11
C35B316	1	60	$1,260.00	$4,179.11	$5,439.11
C35B317	1	60	$1,260.00	$4,179.11	$5,439.11
C35B318	1	50	$1,050.00	$3,482.59	$4,532.59
C35B319	1	50	$1,050.00	$3,482.59	$4,532.59
C35B320	1	60	$1,260.00	$4,179.11	$5,439.11
C35B321	1	60	$1,260.00	$4,179.11	$5,439.11
C35B322	1	60	$1,260.00	$4,179.11	$5,439.11
C35B323	1	60	$1,260.00	$4,179.11	$5,439.11
C35B324	1	60	$1,260.00	$4,179.11	$5,439.11
C35B325	1	60	$1,260.00	$4,179.11	$5,439.11
C35B326	1	50	$1,050.00	$3,482.59	$4,532.59
C35B327	1	50	$1,050.00	$3,482.59	$4,532.59
C35B328	1	50	$1,050.00	$3,482.59	$4,532.59
C35B329	1	50	$1,050.00	$3,482.59	$4,532.59
C35B330	1	60	$1,260.00	$4,179.11	$5,439.11
C35B331	1	60	$1,260.00	$4,179.11	$5,439.11
C35B332	1	60	$1,260.00	$4,179.11	$5,439.11
C35B333	1	50	$1,050.00	$3,482.59	$4,532.59
C35B334	1	50	$1,050.00	$3,482.59	$4,532.59
C35B335	1	60	$1,260.00	$4,179.11	$5,439.11
C35B336	1	60	$1,260.00	$4,179.11	$5,439.11
C35B337	1	60	$1,260.00	$4,179.11	$5,439.11
C35B338	1	60	$1,260.00	$4,179.11	$5,439.11
C35B339	1	50	$1,050.00	$3,482.59	$4,532.59
C35B340	1	50	$1,050.00	$3,482.59	$4,532.59
C35B341	1	50	$1,050.00	$3,482.59	$4,532.59
C35B342	1	60	$1,260.00	$4,179.11	$5,439.11
C35B343	1	60	$1,260.00	$4,179.11	$5,439.11
C35B344	1	60	$1,260.00	$4,179.11	$5,439.11
C35B345	1	60	$1,260.00	$4,179.11	$5,439.11

ParcelId	Units	Type	O&M	Debt	Total
C35B346	1	60	$1,260.00	$4,179.11	$5,439.11
C35B347	1	60	$1,260.00	$4,179.11	$5,439.11
C35B348	1	50	$1,050.00	$3,482.59	$4,532.59
C35B349	1	50	$1,050.00	$3,482.59	$4,532.59
C35B350	1	60	$1,260.00	$4,179.11	$5,439.11
C35B351	1	50	$1,050.00	$3,482.59	$4,532.59
C35B352	1	50	$1,050.00	$3,482.59	$4,532.59
C35B353	1	50	$1,050.00	$3,482.59	$4,532.59
C35B354	1	50	$1,050.00	$3,482.59	$4,532.59
C35B355	1	50	$1,050.00	$3,482.59	$4,532.59
C35B356	1	50	$1,050.00	$3,482.59	$4,532.59
C35B357	1	50	$1,050.00	$3,482.59	$4,532.59
C35B358	1	50	$1,050.00	$3,482.59	$4,532.59
C35B359	1	50	$1,050.00	$3,482.59	$4,532.59
C35B360	1	50	$1,050.00	$3,482.59	$4,532.59
C35B361	1	50	$1,050.00	$3,482.59	$4,532.59
C35B362	1	50	$1,050.00	$3,482.59	$4,532.59
C35B363	1	60	$1,260.00	$4,179.11	$5,439.11
C35B364	1	60	$1,260.00	$4,179.11	$5,439.11
C35B4000			$0.00	$0.00	$0.00
C35B429	1	50	$1,050.00	$3,482.59	$4,532.59
C35B430	1	50	$1,050.00	$3,482.59	$4,532.59
C35B431	1	50	$1,050.00	$3,482.59	$4,532.59
C35B432	1	50	$1,050.00	$3,482.59	$4,532.59
C35B433	1	50	$1,050.00	$3,482.59	$4,532.59
C35B434	1	50	$1,050.00	$3,482.59	$4,532.59
C35B435	1	50	$1,050.00	$3,482.59	$4,532.59
C35B436	1	50	$1,050.00	$3,482.59	$4,532.59
C35B437	1	50	$1,050.00	$3,482.59	$4,532.59
C35B438	1	50	$1,050.00	$3,482.59	$4,532.59
C35B439	1	50	$1,050.00	$3,482.59	$4,532.59
C35B440	1	50	$1,050.00	$3,482.59	$4,532.59
C35B441	1	50	$1,050.00	$3,482.59	$4,532.59
C35B442	1	60	$1,260.00	$4,179.11	$5,439.11
C35B443	1	60	$1,260.00	$4,179.11	$5,439.11
C35B444	1	60	$1,260.00	$4,179.11	$5,439.11
C35B445	1	60	$1,260.00	$4,179.11	$5,439.11
C35B446	1	60	$1,260.00	$4,179.11	$5,439.11
C35B447	1	60	$1,260.00	$4,179.11	$5,439.11
C35B448	1	60	$1,260.00	$4,179.11	$5,439.11
C35B449	1	60	$1,260.00	$4,179.11	$5,439.11
C35B450	1	60	$1,260.00	$4,179.11	$5,439.11
C35B451	1	60	$1,260.00	$4,179.11	$5,439.11
C35B452	1	60	$1,260.00	$4,179.11	$5,439.11
C35B453	1	60	$1,260.00	$4,179.11	$5,439.11
C35B454	1	50	$1,050.00	$3,482.59	$4,532.59
C35B455	1	50	$1,050.00	$3,482.59	$4,532.59

ParcelId	Units	Type	O&M	Debt	Total
C35B456	1	50	$1,050.00	$3,482.59	$4,532.59
C35B457	1	50	$1,050.00	$3,482.59	$4,532.59
C35B458	1	50	$1,050.00	$3,482.59	$4,532.59
C35B459	1	60	$1,260.00	$4,179.11	$5,439.11
C35B460	1	60	$1,260.00	$4,179.11	$5,439.11
C35B461	1	60	$1,260.00	$4,179.11	$5,439.11
C35B462	1	60	$1,260.00	$4,179.11	$5,439.11
C35B463	1	60	$1,260.00	$4,179.11	$5,439.11
C35B464	1	60	$1,260.00	$4,179.11	$5,439.11
C35B465	1	50	$1,050.00	$3,482.59	$4,532.59
C35B474	1	50	$1,050.00	$3,482.59	$4,532.59
C35B475	1	50	$1,050.00	$3,482.59	$4,532.59
C35B476	1	60	$1,260.00	$4,179.11	$5,439.11
C35B477	1	60	$1,260.00	$4,179.11	$5,439.11
C35B478	1	60	$1,260.00	$4,179.11	$5,439.11
C35B479	1	60	$1,260.00	$4,179.11	$5,439.11
C35B480	1	50	$1,050.00	$3,482.59	$4,532.59
C35B481	1	60	$1,260.00	$4,179.11	$5,439.11
C35B482	1	60	$1,260.00	$4,179.11	$5,439.11
C35B483	1	60	$1,260.00	$4,179.11	$5,439.11
C35B484	1	60	$1,260.00	$4,179.11	$5,439.11
C35B5000			$0.00	$0.00	$0.00
C35B6000			$0.00	$0.00	$0.00
C35B7000			$0.00	$0.00	$0.00
Total Gross Onroll	296		$330,540.00	$1,092,013.91	$1,422,553.91
Total Net Onroll			$310,707.60	$1,026,493.08	$1,337,200.68
Direct Billing	**Acres**				
C35B7000	61.89		$66,655.32	$0.00	$66,655.32
Total Gross Direct	61.89		$66,655.32	$0.00	$66,655.32
Total Net Direct			$62,656.00	$0.00	$62,656.00
Total Combined Gross			$397,195.32	$1,092,013.91	$1,489,209.23
Total Combined Net			$373,363.60	$1,026,493.08	$1,399,856.68

SECTION V

RESOLUTION 2026-06

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

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

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

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

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

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

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

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

PASSED AND ADOPTED this 16th day of July 2026.

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

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A:

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2027

The Board of Supervisors ("**Board**") of the Woodland Crossing Community Development District ("**District**") will hold their regular meetings for Fiscal Year 2027 at the Bushnell Public Library, 402 N. Florida Street, Bushnell, Florida 33513, at 10:00 a.m. on the following dates, unless otherwise indicated as follows:

October 15, 2026
Tuesday, November 3, 2026 (**Landowners' Election**)
November 19, 2026
December 17, 2026
January 21, 2027
February 18, 2027
March 18, 2027
April 15, 2027
May 20, 2027
June 17, 2027
July 15, 2027
August 19, 2027
September 16, 2027

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

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

District Manager

SECTION VI

RESOLUTION 2026-07

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

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

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

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

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

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

Seat Number	Supervisor	Term Expiration Date
1	Brian Walsh	November 2028
2	Milton Andrade	November 2028
3	Brent Elliott	November 2026
4	Garret Parkinson	November 2026
5	Kareyann Ellison	November 2026

This year, Seats 3, 4, and 5 are subject to election by landowners in November 2026. The two candidates receiving the highest number of votes shall be elected for terms of four (4) years. The remaining candidate shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

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

DATE: Tuesday, November 3, 2026
TIME: ____ : ____ AM/PM

LOCATION: Bushnell Public Library
402 N Florida Avenue
Bushnell, Florida 33513

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

4. FORMS. Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its July 16, 2026, meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Composite Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801; (407) 841-5524.

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

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

PASSED AND ADOPTED this 16th day of July 2026.

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

Composite Exhibit A: Sample Notice of Landowners' Meeting and Election, Instructions, Proxy, and Ballot Form

NOTICE OF LANDOWNERS' MEETING AND ELECTION OF THE WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Woodland Crossing Community Development District ("**District**") the location of which is generally described as comprising a parcel or parcels of land containing approximately 154.69 acres, generally located along County Road 229, south of County Road 228, and north of State Road 44, situated entirely within Sumter County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District's Board of Supervisors ("**Board**", and each member individually, "**Supervisor**").

DATE: November 3, 2026
TIME: ________________________
LOCATION: ________________________
____
____

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801; (407) 841-5524 ("**District Manager's Office**"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one (1) vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one (1) vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

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

Any person requiring special accommodations to participate in the meeting is asked to contact the District Manager's Office, at least three (3) business days before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

District Manager
Run Date(s): __________ & _____________

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

INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF THE WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT FOR THE ELECTION OF SUPERVISORS

DATE: November 3, 2026
TIME: ________________________
LOCATION: ________________________
____
____

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

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

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

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

A proxy is available upon request. To be valid, each proxy must be signed by <u>one</u> (1) of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints ________________________ ("**Proxy Holder**") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the District to be held at ____________________________________**, on Tuesday, November 3, 2026, at _____________ a.m./p.m.,** and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

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

____
Printed Name of Legal Owner

____ ________________________________
Signature of Legal Owner Date

____

Parcel Description	Acreage	Authorized Votes
___________________________________	_______	_______
___________________________________	_______	_______
___________________________________	_______	_______

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

Total Number of Authorized Votes: ______________

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes*, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

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

OFFICIAL BALLOT
WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING – NOVEMBER 3, 2026

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will serve four (4) year terms. The remaining candidate will serve a two (2) year term. All terms of office commence upon election.

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

Description Acreage

____ ________
____ ________
____ ________

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

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

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
3		
4		
5		

Date: ______________________________

Signed: ______________________________
Printed Name: _________________________

SECTION VII

REBATE REPORT

$14,300,000
Woodland Crossing Community Development District

(Sumter County, Florida)

Special Assessment Bonds, Series 2025

Dated: April 29, 2025
Delivered: April 29, 2025

Rebate Report to the Computation Date
April 29, 2030
Reflecting Activity Through
April 30, 2026

AMTEC

TABLE OF CONTENTS

AMTEC
American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581
www.amteccorp.com

May 20, 2026

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

Re: $14,300,000 Woodland Crossing Community Development District (Sumter County, Florida), Special Assessment Bonds, Series 2025

Dear Ms. Costa:

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

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

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

We have scheduled our next Report as of April 30, 2027. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

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

For the April 29, 2030 Computation Date
Reflecting Activity from April 29, 2025 through April 30, 2026

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition and Construction Fund	4.168572%	243,124.61	(141,231.91)
Reserve Fund	3.819253%	39,111.17	(29,086.38)
Capitalized Interest Fund	5.717487%	36,500.88	(2,547.25)
Costs of Issuance Account	4.201255%	22.66	(12.94)
Totals	**4.252606%**	**$318,759.32**	**$(172,878.48)**
Bond Yield	**6.025987%**		
Rebate Computation Credit			(2,751.67)
		Net Rebatable Arbitrage	**$(175,630.15)**

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of computing Rebatable Arbitrage, investment activity is reflected from April 29, 2025, the date of the closing, through April 30, 2026, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of April 29, 2030.

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

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

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

5. During the period between April 29, 2025 and April 30, 2026, the District made periodic payments into the Debt Service Fund, that were used, along with the interest earned, to provide the required debt service payments.

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

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

DEFINITIONS

6. Computation Date

April 29, 2030.

7. Computation Period

The period beginning on April 29, 2025, the date of the closing, and ending on April 30, 2026.

8. Bond Year

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

9. Bond Yield

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

10. Taxable Investment Yield

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

11. Issue Price

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

12. Rebatable Arbitrage

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

13. Funds and Accounts

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

Fund / Account	Account Number
Revenue	292824000
Capitalized Interest Fund	292824001
Sinking Fund	292824002
Prepayment Account	292824003
Reserve Fund	292824004
Acquisition and Construction Fund	292824005
Costs of Issuance Account	292824006

METHODOLOGY

Bond Yield

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

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of April 30, 2026, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to April 29, 2030. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on April 29, 2030, is the Rebatable Arbitrage.

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025
Delivered: April 29, 2025

Sources of Funds

Par Amount	**$14,300,000.30**
Net Original Issue Discount	**-56,277.15**
Total	**$14,243,723.15**

Uses of Funds

Acquisition and Construction Fund	**$11,873,113.72**
Capitalized Interest Fund	**847,532.50**
Reserve Fund	**1,030,540.63**
Cost of Issuance	**206,536.00**
Underwriter's Discount	**286,000.30**
Total	**$14,243,723.15**

PROOF OF ARBITRAGE YIELD

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025

Date	Debt Service	Present Value to 04/29/2025 @ 6.0259873455%
11/01/2025	426,107.50	413,508.01
05/01/2026	421,425.00	397,002.31
11/01/2026	421,425.00	385,390.52
05/01/2027	611,425.00	542,790.10
11/01/2027	416,793.75	359,184.77
05/01/2028	616,793.75	515,994.02
11/01/2028	411,918.75	334,521.67
05/01/2029	621,918.75	490,291.47
11/01/2029	406,800.00	311,321.87
05/01/2030	626,800.00	465,656.49
11/01/2030	401,437.50	289,509.36
05/01/2031	631,437.50	442,061.84
11/01/2031	395,543.75	268,816.04
05/01/2032	640,543.75	422,588.27
11/01/2032	389,265.63	249,300.24
05/01/2033	644,265.63	400,543.40
11/01/2033	382,731.25	230,986.47
05/01/2034	652,731.25	382,415.08
11/01/2034	375,812.50	213,737.05
05/01/2035	660,812.50	364,833.61
11/01/2035	368,509.38	197,502.74
05/01/2036	668,509.38	347,808.41
11/01/2036	359,696.88	181,667.50
05/01/2037	679,696.88	333,245.14
11/01/2037	350,296.88	166,721.96
05/01/2038	685,296.88	316,623.61
11/01/2038	340,456.25	152,698.17
05/01/2039	700,456.25	304,973.10
11/01/2039	329,881.25	139,426.76
05/01/2040	709,881.25	291,260.91
11/01/2040	318,718.75	126,943.98
05/01/2041	723,718.75	279,822.29
11/01/2041	306,821.88	115,161.36
05/01/2042	731,821.88	266,645.25
11/01/2042	294,337.50	104,107.51
05/01/2043	749,337.50	257,289.41
11/01/2043	280,971.88	93,651.62
05/01/2044	760,971.88	246,223.24
11/01/2044	266,871.88	83,824.55
05/01/2045	776,871.88	236,878.60
11/01/2045	251,890.63	74,558.37
05/01/2046	791,890.63	227,539.92
11/01/2046	235,353.13	65,647.83
05/01/2047	810,353.13	219,423.28
11/01/2047	217,743.75	57,235.05
05/01/2048	827,743.75	211,212.82
11/01/2048	199,062.50	49,308.50
05/01/2049	849,062.50	204,164.40
11/01/2049	179,156.25	41,819.64
05/01/2050	869,156.25	196,949.19
11/01/2050	158,025.00	34,760.83
05/01/2051	893,025.00	190,693.52
11/01/2051	135,515.63	28,091.16
05/01/2052	915,515.63	184,227.33
11/01/2052	111,628.13	21,805.70
05/01/2053	941,628.13	178,559.81
11/01/2053	86,209.38	15,869.63
05/01/2054	966,209.38	172,659.91

PROOF OF ARBITRAGE YIELD

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025

Date	Debt Service	Present Value to 04/29/2025 @ 6.0259873455%
11/01/2054	59,259.38	10,279.82
05/01/2055	999,259.38	168,273.02
11/01/2055	30,471.88	4,981.31
05/01/2056	1,025,471.88	162,733.13
	32,112,745.14	14,243,722.85

Proceeds Summary

Delivery date	04/29/2025
Par Value	14,300,000.00
Premium (Discount)	-56,277.15
Target for yield calculation	14,243,722.85

BOND DEBT SERVICE

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2025			426,107.50	426,107.50	
05/01/2026			421,425.00	421,425.00	847,532.50
11/01/2026			421,425.00	421,425.00	
05/01/2027	190,000	4.875%	421,425.00	611,425.00	1,032,850.00
11/01/2027			416,793.75	416,793.75	
05/01/2028	200,000	4.875%	416,793.75	616,793.75	1,033,587.50
11/01/2028			411,918.75	411,918.75	
05/01/2029	210,000	4.875%	411,918.75	621,918.75	1,033,837.50
11/01/2029			406,800.00	406,800.00	
05/01/2030	220,000	4.875%	406,800.00	626,800.00	1,033,600.00
11/01/2030			401,437.50	401,437.50	
05/01/2031	230,000	5.125%	401,437.50	631,437.50	1,032,875.00
11/01/2031			395,543.75	395,543.75	
05/01/2032	245,000	5.125%	395,543.75	640,543.75	1,036,087.50
11/01/2032			389,265.63	389,265.63	
05/01/2033	255,000	5.125%	389,265.63	644,265.63	1,033,531.26
11/01/2033			382,731.25	382,731.25	
05/01/2034	270,000	5.125%	382,731.25	652,731.25	1,035,462.50
11/01/2034			375,812.50	375,812.50	
05/01/2035	285,000	5.125%	375,812.50	660,812.50	1,036,625.00
11/01/2035			368,509.38	368,509.38	
05/01/2036	300,000	5.875%	368,509.38	668,509.38	1,037,018.76
11/01/2036			359,696.88	359,696.88	
05/01/2037	320,000	5.875%	359,696.88	679,696.88	1,039,393.76
11/01/2037			350,296.88	350,296.88	
05/01/2038	335,000	5.875%	350,296.88	685,296.88	1,035,593.76
11/01/2038			340,456.25	340,456.25	
05/01/2039	360,000	5.875%	340,456.25	700,456.25	1,040,912.50
11/01/2039			329,881.25	329,881.25	
05/01/2040	380,000	5.875%	329,881.25	709,881.25	1,039,762.50
11/01/2040			318,718.75	318,718.75	
05/01/2041	405,000	5.875%	318,718.75	723,718.75	1,042,437.50
11/01/2041			306,821.88	306,821.88	
05/01/2042	425,000	5.875%	306,821.88	731,821.88	1,038,643.76
11/01/2042			294,337.50	294,337.50	
05/01/2043	455,000	5.875%	294,337.50	749,337.50	1,043,675.00
11/01/2043			280,971.88	280,971.88	
05/01/2044	480,000	5.875%	280,971.88	760,971.88	1,041,943.76
11/01/2044			266,871.88	266,871.88	
05/01/2045	510,000	5.875%	266,871.88	776,871.88	1,043,743.76
11/01/2045			251,890.63	251,890.63	
05/01/2046	540,000	6.125%	251,890.63	791,890.63	1,043,781.26
11/01/2046			235,353.13	235,353.13	
05/01/2047	575,000	6.125%	235,353.13	810,353.13	1,045,706.26
11/01/2047			217,743.75	217,743.75	
05/01/2048	610,000	6.125%	217,743.75	827,743.75	1,045,487.50
11/01/2048			199,062.50	199,062.50	
05/01/2049	650,000	6.125%	199,062.50	849,062.50	1,048,125.00
11/01/2049			179,156.25	179,156.25	
05/01/2050	690,000	6.125%	179,156.25	869,156.25	1,048,312.50
11/01/2050			158,025.00	158,025.00	
05/01/2051	735,000	6.125%	158,025.00	893,025.00	1,051,050.00
11/01/2051			135,515.63	135,515.63	
05/01/2052	780,000	6.125%	135,515.63	915,515.63	1,051,031.26
11/01/2052			111,628.13	111,628.13	
05/01/2053	830,000	6.125%	111,628.13	941,628.13	1,053,256.26
11/01/2053			86,209.38	86,209.38	
05/01/2054	880,000	6.125%	86,209.38	966,209.38	1,052,418.76

BOND DEBT SERVICE

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2054			59,259.38	59,259.38	
05/01/2055	940,000	6.125%	59,259.38	999,259.38	1,058,518.76
11/01/2055			30,471.88	30,471.88	
05/01/2056	995,000	6.125%	30,471.88	1,025,471.88	1,055,943.76
	14,300,000		17,812,745.14	32,112,745.14	32,112,745.14

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025
Acquisition and Construction Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.025987%)
04/29/25	Beg Bal	-11,873,113.72	-15,976,612.87
05/02/25		-239.76	-322.46
05/07/25		897.25	1,205.76
05/07/25		156,180.53	209,881.42
05/07/25		4,500.00	6,047.27
05/19/25		2,650.00	3,554.13
06/03/25		-3,716.33	-4,972.78
06/09/25		30,522.24	40,801.07
06/09/25		468,710.48	626,555.95
06/17/25		7,500.00	10,012.52
06/17/25		3,800.00	5,073.01
06/17/25		36,482.73	48,704.55
07/02/25		-3,596.88	-4,789.98
07/08/25		3,000.00	3,991.16
07/08/25		301,269.58	400,805.28
07/08/25		1,000.00	1,330.39
07/23/25		800.00	1,061.68
07/23/25		35,758.36	47,454.94
07/23/25		86,875.76	115,292.86
07/23/25		17,240.81	22,880.29
07/23/25		21,341.00	28,321.65
07/23/25		48,950.95	64,962.83
07/23/25		1,014,175.82	1,345,913.24
07/23/25		1,850.00	2,455.14
07/28/25		43,554.00	57,752.89
07/28/25		192.50	255.26
07/28/25		1,620.00	2,148.13
08/04/25		-3,716.74	-4,923.55
08/05/25		5,625.00	7,450.18
08/20/25		90,604.69	119,707.32
08/26/25		19,636.40	25,918.04
09/03/25		-3,713.39	-4,895.64
09/04/25		6,500.00	8,568.02
09/18/25		15,500.00	20,384.32
09/29/25		1,054,131.46	1,383,794.24
09/29/25		25,527.32	33,510.58
09/29/25		617.50	810.61
09/29/25		1,351,338.50	1,773,948.04
09/29/25		22,000.00	28,880.15
09/29/25		1,620.00	2,126.63
09/30/25		48,030.00	63,040.22
10/02/25		-3,481.11	-4,567.51
10/14/25		25,527.32	33,427.79
10/14/25		1,455,774.28	1,906,322.84
10/14/25		-25,527.32	-33,427.79
10/15/25		9,500.00	12,438.11
10/15/25		18,200.00	23,828.80
10/15/25		202,247.50	264,797.54

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025
Acquisition and Construction Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.025987%)
10/15/25		4,700.00	6,153.59
11/04/25		-3,483.76	-4,546.93
11/04/25		1,260.00	1,644.53
11/04/25		4,000.00	5,220.71
11/04/25		6,000.00	7,831.07
11/05/25		145.00	189.22
11/20/25		7,280.00	9,476.66
11/20/25		27,915.00	36,338.05
11/20/25		300.00	390.52
11/25/25		3,200.00	4,162.13
12/02/25		-3,173.29	-4,122.63
12/10/25		709,134.41	920,068.42
12/10/25		61,436.36	79,710.78
12/10/25		321,047.59	416,544.09
12/16/25		562,060.12	728,525.24
12/16/25		27,629.85	35,812.97
12/16/25		1,440.00	1,866.48
12/17/25		2,081,900.13	2,698,050.66
12/18/25		44,915.00	58,198.26
12/18/25		2,475.00	3,206.96
12/18/25		892.50	1,156.45
12/18/25		10,547.00	13,666.19
12/18/25		2,000.00	2,591.48
12/18/25		5,232.64	6,780.15
01/05/26		-3,130.80	-4,045.35
01/13/26		-50.00	-64.52
01/23/26		6,840.00	8,811.87
01/23/26		20,576.25	26,508.07
01/23/26		1,190.00	1,533.06
01/23/26		1,000.00	1,288.28
01/23/26		1,500.00	1,932.43
02/03/26		-3,060.78	-3,936.66
02/03/26		770,315.51	990,750.33
02/03/26		2,928.19	3,766.13
02/03/26		1,018.36	1,309.78
02/03/26		829,515.00	1,066,890.45
02/19/26		-381,825.92	-489,795.77
02/20/26		381,825.92	489,715.00
02/26/26		-87,350.00	-111,920.90
02/26/26		-46,662.52	-59,788.34
02/26/26		-2,812.50	-3,603.64
02/27/26		7,457.52	9,553.69
02/27/26		35,400.00	45,350.27
02/27/26		7,350.00	9,415.95
02/27/26		80,000.00	102,486.49
02/27/26		2,812.50	3,603.04
02/27/26		3,805.00	4,874.51
03/03/26		-2,764.06	-3,537.48

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025
Acquisition and Construction Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.025987%)
03/03/26		-758,588.65	-970,852.50
03/03/26		756,671.15	968,398.46
03/03/26		1,917.50	2,454.04
03/05/26		-1,002.00	-1,281.95
03/12/26		-2,250.00	-2,875.31
03/12/26		-62,611.23	-80,011.89
03/24/26		11,160.00	14,233.35
03/24/26		55,527.50	70,819.19
03/24/26		1,002.00	1,277.94
03/24/26		2,250.00	2,869.63
03/26/26		-652,859.19	-832,375.18
03/27/26		9,500.00	12,110.21
03/27/26		9,225.00	11,759.65
03/27/26		637,283.80	812,383.06
03/31/26	Bal	7,000.00	8,918.90
03/31/26	Acc	20.78	26.48
04/29/30	TOTALS:	243,124.61	-141,231.91

ISSUE DATE:	04/29/25	REBATABLE ARBITRAGE:	-141,231.91
COMP DATE:	04/29/30	NET INCOME:	243,124.61
BOND YIELD:	6.025987%	TAX INV YIELD:	4.168572%

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025
Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.025987%)
04/29/25	Beg Bal	-1,030,540.63	-1,386,708.58
05/02/25		239.76	322.46
06/03/25		3,716.33	4,972.78
07/02/25		3,596.88	4,789.98
08/04/25		3,716.74	4,923.55
09/03/25		3,713.39	4,895.64
10/02/25		3,481.11	4,567.51
11/04/25		3,483.76	4,546.93
12/02/25		3,173.29	4,122.63
01/05/26		3,130.80	4,045.35
02/03/26		3,060.78	3,936.66
03/03/26		2,764.06	3,537.48
04/02/26		3,060.15	3,897.74
04/30/26	Bal	1,030,540.63	1,306,560.62
04/30/26	Acc	1,974.12	2,502.87
04/29/30	TOTALS:	39,111.17	-29,086.38

ISSUE DATE:	04/29/25	REBATABLE ARBITRAGE:	-29,086.38
COMP DATE:	04/29/30	NET INCOME:	39,111.17
BOND YIELD:	6.025987%	TAX INV YIELD:	3.819253%

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025
Capitalized Interest Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.025987%)
04/29/25	Beg Bal	-847,532.50	-1,140,450.51
05/02/25		197.19	265.21
06/03/25		3,056.36	4,089.68
07/02/25		2,985.13	3,975.31
08/04/25		3,056.71	4,049.21
09/03/25		3,053.95	4,026.25
10/02/25		2,862.92	3,756.39
11/03/25		426,107.49	556,238.13
11/04/25		2,865.10	3,739.47
12/01/25		-389.66	-506.32
12/02/25		1,385.28	1,799.71
01/05/26		1,281.49	1,655.83
02/03/26		1,252.82	1,611.33
03/03/26		1,131.37	1,447.94
04/02/26		1,252.26	1,595.01
04/30/26	Bal	421,814.67	534,793.51
04/30/26	Acc	12,120.30	15,366.60
04/29/30	TOTALS:	36,500.88	-2,547.25

ISSUE DATE:	04/29/25	REBATABLE ARBITRAGE:	-2,547.25
COMP DATE:	04/29/30	NET INCOME:	36,500.88
BOND YIELD:	6.025987%	TAX INV YIELD:	5.717487%

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025
Costs of Issuance Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.025987%)
04/29/25	Beg Bal	-206,536.00	-277,917.47
04/29/25		58,000.00	78,045.54
04/29/25		50,000.00	67,280.64
04/29/25		50,000.00	67,280.64
04/29/25		30,000.00	40,368.38
04/29/25		6,000.00	8,073.68
04/29/25		1,500.00	2,018.42
04/29/25		3,500.00	4,709.64
05/15/25		7,169.00	9,621.28
12/01/25		389.66	506.32
04/29/30	TOTALS:	22.66	-12.94

ISSUE DATE:	04/29/25	REBATABLE ARBITRAGE:	-12.94
COMP DATE:	04/29/30	NET INCOME:	22.66
BOND YIELD:	6.025987%	TAX INV YIELD:	4.201255%

$14,300,000
Woodland Crossing Community Development District
(Sumter County, Florida)
Special Assessment Bonds, Series 2025
Rebate Computation Credit

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.025987%)
04/29/26		-2,170.00	-2,751.67
04/29/30	TOTALS:	-2,170.00	-2,751.67

ISSUE DATE: 04/29/25 REBATABLE ARBITRAGE: -2,751.67
COMP DATE: 04/29/30
BOND YIELD: 6.025987%

SECTION VIII

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

CONTENTS

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Woodland Crossing Community Development District
Sumter County, Florida

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 22, 2026, on our consideration of the Woodland Crossing Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 22, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 22, 2026

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

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position balance of ($647,361).

- The change in the District's total net position in comparison with the prior fiscal year was ($674,815), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $8,868,952. A portion of fund balance is restricted for nonspendable prepaid items, debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental fund for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

Statement of Net Position

	2025	2024 (UNAUDITED)
Current assets	$ 9,033,999	$ 46,768
Capital assets	5,082,525	-
Total assets	14,116,524	46,768
Current liabilities	519,365	19,314
Long-term liabilities	14,244,520	-
Total liabilities	14,763,885	19,314
Net position		
Net invested in capital assets	(2,200,624)	-
Restricted for debt service	1,536,143	-
Unrestricted	17,120	27,454
Total net position	$ (647,361)	$ 27,454

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

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

Change in Net Position

	2025	2024 (UNAUDITED)
Program revenues	$ 246,871	$ 85,630
General revenues	(2,650)	-
Total revenues	244,221	85,630
Expenses		
General government	71,752	58,176
Interest on long-term debt	355,115	-
Cost of issuance	492,169	-
Total expenses	919,036	58,176
Change in net position	(674,815)	27,454
Net position - beginning of year	27,454	-
Net position - end of year	$ (647,361)	$ 27,454

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $919,036, which consisted of costs of issuance, interest on long term debt and costs associated with general expenditures and constructing and maintaining certain capital improvements of the District. The costs of the District's activities were funded by developer contributions.

GENERAL BUDGETING HIGHLIGHTS

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

The variance between budgeted and actual general fund revenues is significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year. The general fund reported a deficit for fiscal year ended September 30, 2025 which was funded with prior year surpluses.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $5,082,525 invested in construction in process. Construction in process has not completed as of September 30, 2025 and therefore is not depreciated to date. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $14,244,520 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2025

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and cash equivalents	$	20,655
Due from developer		1,341
Prepaid items		5,000
Restricted assets:		
Investments		9,007,003
Capital assets:		
Non-depreciable		5,082,525
TOTAL ASSETS	$	14,116,524
LIABILITIES		
Accounts payable	$	9,876
Accrued interest payable		354,318
Retainage payable		155,171
Bonds payable, due in more than one year		14,244,520
TOTAL LIABILITIES		14,763,885
NET POSITION		
Net investment in capital assets		(2,200,624)
Restricted for:		
Debt service		1,536,143
Unrestricted		17,120
TOTAL NET POSITION	$	(647,361)

The accompanying notes are an integral part of this financial statement

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental activities					
General government	$ 71,752	$ -	$ 61,418	$ -	$ (10,334)
Maintenance and operations	-	-	-	158,082	158,082
Interest on long-term debt	355,115	-	-	-	(355,115)
Cost of issuance	492,169	-	27,371	-	(464,798)
Total governmental activities	$ 919,036	$ -	$ 88,789	$ 158,082	(672,165)
General revenues:					
Developer advance repayment					(2,650)
Total general revenues					(2,650)
Change in net position					(674,815)
Net position - October 1, 2024					27,454
Net position - September 30, 2025					$ (647,361)

The accompanying notes are an integral part of this financial statement

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2025

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	$ 20,655	$ -	$ -	$ 20,655
Investments	-	1,890,461	7,116,542	9,007,003
Due from developer	1,341	-	-	1,341
Prepaid items	5,000	-	-	5,000
TOTAL ASSETS	$ 26,996	$ 1,890,461	$ 7,116,542	$ 9,033,999
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 9,876	$ -	$ -	$ 9,876
Retainage payable	-	-	155,171	155,171
TOTAL LIABILITIES	9,876	-	155,171	165,047
FUND BALANCES				
Nonspendable:				
Prepaid items	5,000	-	-	5,000
Restricted for:				
Debt service	-	1,890,461	-	1,890,461
Capital projects	-	-	6,961,371	6,961,371
Unassigned	12,120	-	-	12,120
TOTAL FUND BALANCES	17,120	1,890,461	6,961,371	8,868,952
TOTAL LIABILITIES AND FUND BALANCES	$ 26,996	$ 1,890,461	$ 7,116,542	$ 9,033,999

The accompanying notes are an integral part of this financial statement

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	$ 8,868,952
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	5,082,525
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(354,318)
Original issue discount	55,480
Governmental bonds payable	(14,300,000)
Net Position of Governmental Activities	$ (647,361)

The accompanying notes are an integral part of this financial statement

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Developer contributions	$ 61,418	$ -	$ -	$ 61,418
Investment earnings	-	27,371	158,082	185,453
TOTAL REVENUES	61,418	27,371	158,082	246,871
EXPENDITURES				
General government	71,752	-	-	71,752
Capital outlay	-	-	5,082,525	5,082,525
Debt				
Bond issuance costs	-	-	492,169	492,169
TOTAL EXPENDITURES	71,752	-	5,574,694	5,646,446
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(10,334)	27,371	(5,416,612)	(5,399,575)
OTHER SOURCES (USES)				
Transfers in (out)	-	(14,983)	14,983	-
Developer advance repayment	-	-	(2,650)	(2,650)
Bond discount	-	-	(56,277)	(56,277)
Bond proceeds	-	1,878,073	12,421,927	14,300,000
TOTAL OTHER SOURCES (USES)	-	1,863,090	12,377,983	14,241,073
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	(10,334)	1,890,461	6,961,371	8,841,498
FUND BALANCE				
Beginning of year	27,454	-	-	27,454
End of year	$ 17,120	$ 1,890,461	$ 6,961,371	$ 8,868,952

The accompanying notes are an integral part of this financial statement

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$ 8,841,498
Amount reported for governmental activities in the Statement of Activities are different because:	
The issuance of long-term debt provides current financial resources to governmental funds. These transactions, however, have no effect on net assets. This is the amount of long-term debt issued in the current period.	(14,243,723)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are depreciated over their estimated useful lives:	
Capital outlay	5,082,525
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Change in accrued interest payable	(354,318)
Provision for amortization of bond discount	(797)
Change in Net Position of Governmental Activities	$ (674,815)

The accompanying notes are an integral part of this financial statement

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Woodland Crossing Community Development District ("District") was established on May 31, 2024 by the Board of Couty Commissioners for Sumter County, Florida Ordinance No. 2024-18 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The majority of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by landowners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for, among other things:

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

General Fund

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

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

Debt Service Fund

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

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

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

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position

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

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

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

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

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

Other Disclosures

Use of Estimates

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

NOTE C - BUDGETARY INFORMATION

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

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

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

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

Investment	Fair Value	Credit Risk	Maturities
US Bank Gcts 0490	$ 9,007,003	N/A	N/A
Total Investments	$ 9,007,003		

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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

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

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

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

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

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

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

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

NOTE E – INTERFUND TRANSFERS

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

Fund	Transfer In	Transfer Out
Debt service	-	14,983
Capital projects	14,983	-
Total	$ 14,983	$ 14,983

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE F - CAPITAL ASSETS

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

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	$ -	$ 5,082,525	$ -	$ 5,082,525
Total capital assets, not being depreciated	-	5,082,525	-	5,082,525
Governmental activities capital assets - net	$ -	$ 5,082,525	$ -	$ 5,082,525

The District Capital Improvement Project ("CIP") is being built in phases. A portion of the project costs will be to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. The infrastructure will include roadways, potable water and wastewater systems, and land improvements. Upon completion, certain infrastructure is to be conveyed to others for ownership and maintenance.

NOTE G – LONG-TERM LIABILITIES

$14,300,000 Special Assessment Bonds, Series 2025 – On April 29, 2025, the District issued $14,300,000 in Special Assessment Bonds, Series 2025. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. The Bonds are payable in annual principal installments through May 2056. The Bonds bear interest ranging from 4.875% to 6.125% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2027.

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

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

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2025.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessment Bonds, Series 2025	$ -	$14,300,000	$ -	$ 14,300,000	$ -
	-	14,300,000	-	14,300,000	-
Unamortized bond discount	-	(56,277)	(797)	(55,480)	-
	$ -	$14,243,723	$ (797)	$ 14,244,520	$ -

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	$ -	$ 847,533	$ 847,533
2027	190,000	842,850	1,032,850
2028	200,000	833,588	1,033,588
2029	210,000	823,838	1,033,838
2030	220,000	813,600	1,033,600
2031-2035	1,285,000	3,889,581	5,174,581
2036-2040	1,695,000	3,497,681	5,192,681
2041-2045	2,275,000	2,935,444	5,210,444
2046-2050	3,065,000	2,166,413	5,231,413
2051-2055	4,165,000	1,101,275	5,266,275
2056	995,000	60,944	1,055,944
	$ 14,300,000	$ 17,812,747	$ 32,112,747

NOTE H – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were $61,418, which includes a receivable of $1,341 as of September 30, 2025.

The Developer owns a portion of the land within the District; therefore, future assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE I - MANAGEMENT COMPANY

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

NOTE J - RISK MANAGEMENT

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

NOTE K – CONCENTRATION

The Districts activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District operations.

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Developer contributions	$ 224,678	$ 61,418	$ (163,260)
TOTAL REVENUES	224,678	61,418	(163,260)
EXPENDITURES			
Current			
General government	124,678	71,752	52,926
Maintenance and operations	100,000	-	100,000
TOTAL EXPENDITURES	224,678	71,752	152,926
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ -	(10,334)	$ (10,334)
FUND BALANCES			
Beginning of year		27,454	
End of year		$ 17,120	

* Original and final budget.

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

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

The variance between budgeted and actual general fund revenues is significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year. The general fund reported a deficit for fiscal year ended September 30, 2025 which was funded with prior year surpluses.

DMHB
DIBARTOLOMEO, MCBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors
Woodland Crossing Community Development District
Sumter County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Woodland Crossing Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise the Woodland Crossing Community Development District's basic financial statements and have issued our report thereon dated June 22, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

2222 Colonial Road, Suite 201 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

Report on Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 22, 2026

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

To the Board of Directors
Woodland Crossing Community Development District
Sumter County, Florida

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

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

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

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

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 22, 2026

DMHB
DIBARTOLOMEO, MCBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Management Letter

To the Board of Supervisors
Woodland Crossing Community Development District
Sumter County, Florida

Report on the Financial Statements

We have audited the financial statements of the Woodland Crossing Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 22, 2026.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 22, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

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Financial Condition and Management

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

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

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

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Woodland Crossing Community Development District reported:

a. The total number of district employees compensated in the last pay period of the District's fiscal year as 0.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 12.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $2,200.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $76,753.
e. Each construction projects with a total cost of at least $65,000 approved by the District that are scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as $12,127,142.
f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

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

a. The rates of non-ad valorem special assessments imposed by the District as N/A.
b. The total amount of special assessments collected by or on behalf of the District as N/A.
c. The total amount of outstanding bonds issued by the District as $14,300,000.

Additional Matters

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

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 22, 2026

Communication with Those Charged with Governance

Woodland Crossing Community Development District

We have audited the financial statements of Woodland Crossing Community Development District, for the year ended September 30, 2025, and have issued out report thereon dated June 22, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting about planning matters. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Woodland Crossing Community Development District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Woodland Crossing Community Development District's financial statements were:

> Management's estimate of depreciation is based on accounting practices of the District.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

> The disclosures of debt.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all material misstatements, if applicable. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 22, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of those charged with financial oversight and management of Woodland Crossing Community Development District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley and Barnes, P.A.
Fort Pierce, Florida
June 22, 2026

SECTION IX

SECTION A

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

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of two board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within district management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

Goal 3.2: Financial Reports

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

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

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

Chair/Vice Chair:____________________________ Date:________________
Print Name:_________________________________
Woodland Crossing Community Development District

District Manager:____________________________ Date:________________
Print Name:_________________________________
Woodland Crossing Community Development District

SECTION B

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

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of two board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

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

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

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

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

Chair/Vice Chair:___________________________ Date:_______________
Print Name:________________________________
Woodland Crossing Community Development District

District Manager:___________________________ Date:_______________
Print Name:________________________________
Woodland Crossing Community Development District

SECTION X

**UNIFORM COLLECTION AGREEMENT
BETWEEN THE SUMTER COUNTY TAX COLLECTOR AND
WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT**

THIS AGREEMENT ("**Agreement**") made and entered into this 29th day of April, 2026, by and between **Woodland Crossing Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 ("**District**"), and the Office of the **Sumter County Tax Collector**, by and through the Honorable Randy Mask, Sumter County Tax Collector, whose address is 220 E. McCollum Avenue, Bushnell, Florida 33513 ("**Tax Collector**"), and the Office of the **Sumter County Property Appraiser**, by and through the Honorable Joey Hooten, Sumter County Property Appraiser, whose address is 218 E. McCollum Avenue, Bushnell, Florida 33513 ("**Property Appraiser**") (together, the "**Parties**").

SECTION I
Findings and Determinations

The Parties find and determine:

1. The District, pursuant to the provisions of Chapter 190, Florida Statutes, is authorized to impose and levy non-ad valorem assessments, and by appropriate resolution has expressed its intent to use the statutory uniform statutory methodology of collection of non-ad valorem assessments ("**Assessments**" as defined herein), as authorized by Chapter 197, Florida Statutes, and Rule 12D-18, Florida Administrative Code.

2. The term Assessment means those certain levies by the District, which constitute non-ad valorem special assessments for the purpose of, among other things, paying principle and interest on any and all of its indebtedness and for the purpose of paying the cost of operating and maintaining its assessable improvements which include all benefit and maintenance assessments. A non-ad valorem special assessment is lienable under Section 4, Article X, Florida Constitution, if it results in a special benefit peculiar to the parcels of property involved, over and above general community benefit, as a result of a logical connection to the property involved from the system, facility and service provided by the District and if it is apportioned to the property fairly and reasonably.

3. The uniform statutory collection methodology is provided in Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code ("**Uniform Methodology**"), with its enforcement provisions, including the use of tax certificates and tax deeds for enforcing against any delinquencies.

4. The Uniform Methodology is more fair to the delinquent property owner than traditional lien foreclosure methodology.

5. The Uniform Methodology provides for more efficiency of collection by virtue of the Assessment being on the official tax notice issued by the Tax Collector, which will produce

positive economic benefits to the District and its citizens and taxpayers.

6. The Uniform Methodology, through use of the official tax notice, will tend to eliminate confusion and promote local government accountability.

7. The Tax Collector, as the state constitutional officer for Sumter County, is charged by general law in Chapter 197, Florida Statutes, and related rules and regulations, to function as the agent of the Florida Department of Revenue for purposes of the Uniform Methodology for the Assessments.

8. The sole and exclusive responsibility to determine, impose and levy the Assessments and to determine that it is a legal, constitutional and lienable non-ad valorem special assessment is that of the District and no other person, entity or officer.

SECTION II
Authority

1. Chapter 190, Florida Statutes; Sections 197.3631, 3632 and 3635, Florida Statutes; Rule 12D-18, Florida Administrative Code, and all other applicable provisions of constitutional and statutory law govern the exercise by the District of its local self-government power to render and pay for special assessment projects.

2. Section 1(d), Article VIII, Florida Constitution; Chapter 197, Florida Statutes; Rule 12D-13, Florida Administrative Code; Rule 12D-18, Florida Administrative Code, and other applicable provisions of constitutional and statutory law apply to Tax Collector in the capacity as a state constitutional county officer and agent of the Florida Department of Revenue for the purpose of collecting and enforcing the collection of non-ad valorem special assessments levied by the District, an independent special district and a unit of special purpose government created pursuant to Chapter 190, F.S., as amended.

3. Section 197.3631, Florida Statutes, constitutes supplemental authority for the District to levy non-ad valorem assessments including such non-ad valorem special assessments as the Assessments for paying, among other things, principal and interest on any and all its indebtedness and for the purpose of paying the cost of operating and maintaining its assessable improvements.

4. Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, have provisions that apply both to the District and to Tax Collector in and for Sumter County, as well as the Department of Revenue.

SECTION III
Purpose

The purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem special assessments, the Assessments, levied by the

District to include compensation by District to the Tax Collector for the cost of collection pursuant to Section 197.3632(8)(c), Florida Statutes, and payment by the District of any costs involved in separate mailings because of non-merger of any non-ad valorem special assessment roll as certified by the District or its designee, pursuant to Section 197.3632(7), Florida Statutes, and reimbursement by the District for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment and programming which attend all of the collection and enforcement duties imposed upon the Tax Collector by the Uniform Methodology, as provided in Section 197.3632(2), Florida Statutes. Additionally, the purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to establish the terms and conditions under which Property Appraiser shall perform its statutory duties pursuant to Section 197.3632, Florida Statutes, which include providing the District with legal descriptions of properties and the names and addresses of all property owners.

SECTION IV
Term

The term of this Agreement shall commence upon execution, effective for the 2026 tax notice purposes, and shall continue and extend uninterrupted from year to year, automatically renewed for successive periods not to exceed one (1) year each, unless the District shall inform the Tax Collector, as well as the Property Appraiser and the Florida Department of Revenue by January 10th of each calendar year, if the District intends to discontinue to use the Uniform Methodology for such Assessments pursuant to Section 197.3632(6), Florida Statutes, and Rule 12D-18.006(3), Florida Administrative Code, using Form DR-412 promulgated by the Florida Department of Revenue.

SECTION V
Duties and Responsibilities of the District

The District agrees, covenants and contracts to:

1. Compensate Tax Collector for actual collection costs incurred pursuant to Section 197.3632(8)(c), and 192.091(2)(b), Florida Statutes, and Section 12D-18.004(2), Florida Administrative Code, upon timely billing by the Tax Collector.

2. To pay for or alternatively to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem special assessment roll certified by the District pursuant to Section 197.3632(7), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.

3. The District shall be directly responsible for any requirements and costs associated with advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.

4. By September 15th of each calendar year, the District shall certify, using DR Form 408, to the Tax Collector the non-ad valorem special assessment roll on compatible electronic

medium, tied to the property parcel identification number and otherwise in conformance with the ad valorem tax rolls submitted by the Property Appraiser in July to the Department of Revenue. The District or its agent on behalf of the District shall post the non-ad valorem special assessment for each parcel on the said non-ad valorem special assessment roll and shall exercise its responsibility that such non-ad valorem special assessment roll be free of errors and omissions. Section 197.3632(5), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.

5. The District agrees to abide by and implement its duties under the uniform law pursuant to all the provisions of Sections 197.3632 and 197.3635, Florida Statutes, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

6. The District acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including the District's Assessments and that it is the sole responsibility and duty of the District to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments, including the Assessments.

7. The District shall, to the extent permitted by Section 768.28, Florida Statutes, but without intending to waive any limitations of liability afforded by law, indemnify and hold harmless the Tax Collector to the extent of any legal action which may be filed in local, state or federal courts against the Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessments; the District shall pay for or reimburse the Tax Collector for fees for legal services rendered to the Tax Collector with regard to any such legal action.

SECTION VI
Duties of the Tax Collector

1. Tax Collector shall merge timely the legally certified Assessment roll of the District with all non-ad valorem special assessment rolls, merge said rolls with the tax roll, prepare a collection roll and prepare the Tax Notice for both ad valorem taxes and non-ad valorem special assessments for all levying authorities (all the local governments) within Sumter County, pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and its successor provisions and any applicable rules, and their successor rules, promulgated by the Florida Department of Revenue, and in accordance with any specific ordinances or resolutions adopted by the District, so long as said ordinances and resolutions shall themselves clearly state intent to use the uniform method for collecting such assessments and so long as they are further not inconsistent with, or contrary to, the provisions of sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.

2. Tax Collector shall collect the Assessments of the District as certified by the Chair of the Board of Supervisors for the Woodland Crossing Community Development District, or his or her designee, to Tax Collector no later than September 15 of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used in July by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue, using DR Form 408, and free of errors and omissions.

3. The Tax Collector agrees to cooperate with the District in implementation of the uniform methodology for collection Assessments pursuant to sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any non-ad valorem special assessment roll for the Assessments of the District that is not officially, timely and legally certified to the Tax Collector pursuant to Chapter 197, Florida Statutes, and Rule 12D-18, Florida Administrative Code.

4. If Tax Collector discovers errors or omissions on such roll, Tax Collector may request the District to file a corrected roll or a correction of the amount of any assessment and the District shall bear the cost of any such error or omission.

5. If Tax Collector determines that a separate mailing is authorized pursuant to Section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Department of Revenue, and any successor provision to said law or rules, Tax Collector shall either mail a separate notice of the particular non-ad valorem special assessment or shall direct the District to mail such a separate notice. In making this decision, Tax Collector shall consider all costs to the District and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. Tax Collector shall have sole discretion in making such decision. If such a separate mailing is affected, the District shall bear all costs associated with the separate notice for the non-ad valorem special assessment that could not be merged, upon timely billing by the Tax Collector.

SECTION VII
Miscellaneous Provisions

1. The Parties shall perform all their obligations under this Agreement in accordance with good faith and prudent practice.

2. This Agreement constitutes the entire agreement between the Parties with respect to the subject matter contained herein and may not be amended, modified or rescinded unless otherwise provided in this Agreement, except in writing and signed by all the Parties hereto. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision is found to be invalid, altering substantially the benefits of the Agreement for either of the Parties or rendering the statutory and regulatory obligations unperformable.

3. This Agreement shall be governed by the laws of the State of Florida.

4. Written notice shall be given to the Parties at the following addresses or such other place or person as each of the Parties shall designate by similar notice:

a. As to Tax Collector:

Sumter County Tax Collector
220 E. McCollum Ave.
Bushnell, Florida 33513
Attn: Randy Mask

b. As to Property Appraiser: Sumter County Property Appraiser
218 E. McCollum Ave.
Bushnell, Florida 33513
Attn: Joey Hooten

c. As to the District: Woodland Crossing CDD
c/o GMS – Central Florida, LLC
219 E. Livingston Street
Orlando, Florida 32801
Attn: District Manager

[*Signature page follows*]

IN WITNESS WHEREOF, the Parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST

____

SUMTER COUNTY TAX COLLECTOR

By: Randy Mask
Randy Mask

Date: 5/7/26

ATTEST

____

SUMTER COUNTY PROPERTY APPRAISER

By: ______________________
Joey Hooten

Date: ______________________

ATTEST

____

WOODLAND CROSSING COMMUNITY DEVELOPMENT DISTRICT

By: Jill Burns
Jillian Burns, District Manager

Date: 4/29/2026

SECTION XI

SECTION C

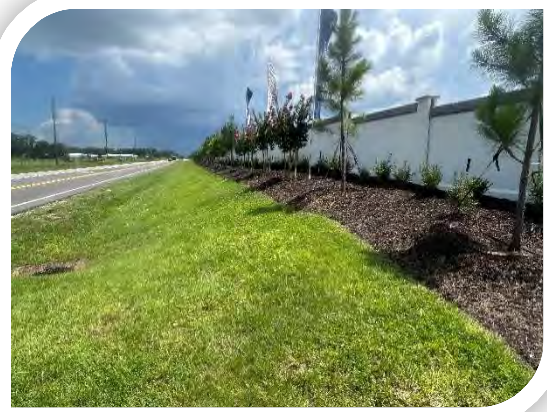
July 16th, 2026

Woodland Crossings CDD

Field Management Report

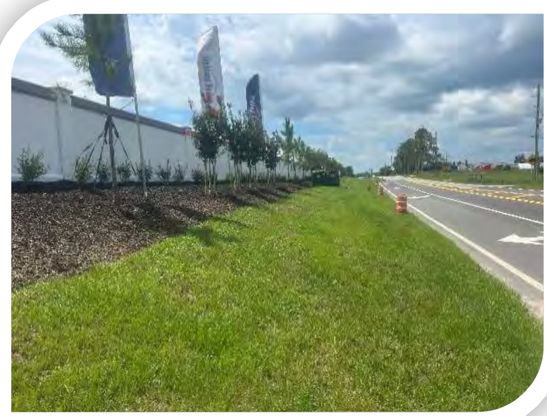
Site items

- Multiple areas along the north side of the property were being washed out due to heavy rain. Eden landscapes backfilled these areas and installed mulch to replace washed out material. Silt fence has now been installed which should help mitigate the washout.
- Two dry ponds were experiencing washout/erosion of the pond banks, and around the stormwater drainage structures. Repairs were completed by developers.



Contracted Services

- Eden landscape continued to perform interim landscape maintenance, with weekly maintenance on the entrances/frontages.
- A Landscape Maintenance Scope of Work was developed and provided to vendors for review. Three bids were received and are attached for review.



SECTION 1

SECTION (a)

Woodland Crossings CDD
Fee Summary Schedule
Landscape Maintenance

Robbie Szozda
Field Manager
rszozdajr@gmscfl.com
(865) 566-3434

Contractor: Blade Runners a United Land Services Company
Address: 19 N Texas Ave Orlando FL
Phone: 407-515-5262
Fax:
Contact: Chris Marquess
Email: Cmarquess@unitedlandservices.com

Property: Woodland Crossings CDD
Address: 219 E Livingston St
Orlando, FL 32801
Phone: 407-841-5524
Contact: Jarett Wright
Email: jwright@gmscfl.com

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Turf Maintenance and Detailing **(Component A) -** *Turf Maintenance/Detailing/Communication/Staffing*	$2,463.00	$2,963.00	$3,369.00	$4,639.00	$5,139.00	$5,139.00	$5,139.00	$5,139.00	$5,139.00	$3,369.00	$2,963.00	$2,463.00	$47,924.00
TURF CARE **(Component B)** Bahia/St Augustine/Zoysia			$1,393.00			$1,393.00				$1,393.00			$4,179.00
TREE/SHRUB CARE Includes OTC if Applicable **(Component C)** Tree/Shrub Fert/OTC/Drenching		$1,963.00								$1,963.00			$3,926.00
IRRIGATION MAINT. **(Component D)** *Irrigation Inspections*	$213.00	$213.00	$213.00	$213.00	$213.00	$213.00	$213.00	$213.00	$213.00	$213.00	$213.00	$213.00	$2,556.00
ANNUAL CHANGES - **(Component E.1)** *Per Annual Pricing:*	*[Count]*			*[Count]*			*[Count]*			*[Count]*			$0.00
BED DRESSING - Estimate mulch yds **(Component E.2)** *[Mulch Type] Per Yard Pricing:*											$15,000.00 *250*		$15,000.00
PALM TRIMMING 2x Per Year **(Component E.3)** *Per Palm Price:* *Palm counts:*					*[Count]*								$0.00
TOTAL FEE PER MONTH:	$2,676.00	$5,139.00	$4,975.00	$4,852.00	$5,352.00	$6,745.00	$5,352.00	$5,352.00	$5,352.00	$6,938.00	$18,176.00	$2,676.00	$73,585
Fee Schedule with Extra Services	$6,132.08	$6,132.08	$6,132.08	$6,132.08	$6,132.08	$6,132.08	$6,132.08	$6,132.08	$6,132.08	$6,132.08	$6,132.08	$6,132.08	
Fee Schedule Essential Services Only	$4,882	$4,882	$4,882	$4,882	$4,882	$4,882	$4,882	$4,882	$4,882	$4,882	$4,882	$4,882	

Essential Services **Mowing/Detailing/Irrigation/Fert and Pest**	$58,585.00
Extra Services **Annual Changes, Palm Pruning, Mulch**	$15,000.00
TOTAL	$73,585.00

SECTION (b)

Woodland Crossings CDD
Fee Summary Schedule
Landscape Maintenance

Robbie Szozda
Field Manager
rszozdajr@gmscfl.com
(865) 566-3434

Contractor: Eden Landscape Enterprises Inc

Address: 2089 Haas Road
Apopka, FL 32712
Phone: 407-297-9695
Fax:
Contact: Rhonda Humbarger
Email: Rhonda@edenlandscaping.com

Property: Woodland Crossings CDD

Address: 219 E Livingston St
Orlando, FL 32801
Phone: 407-841-5524
Contact: Jarett Wright
Email: jwright@gmscfl.com

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Turf Maintenance and Detailing **(Component A) -** *Turf Maintenance/Detailing/Communication/Staffing*	$4,620.00	$4,620.00	$4,620.00	$4,620.00	$4,620.00	$4,620.00	$4,620.00	$4,620.00	$4,620.00	$4,620.00	$4,620.00	$4,620.00	$55,440.00
TURF CARE **(Component B)** Bahia/St Augustine/Zoysia	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$6,930.00
TREE/SHRUB CARE Includes OTC if Applicable **(Component C)** Tree/Shrub Fert/OTC/Drenching	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$577.50	$6,930.00
IRRIGATION MAINT. **(Component D)** *Irrigation Inspections*	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$7,200.00
ANNUAL CHANGES - **(Component E.1)** *Per Annual Pricing:*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$0.00
BED DRESSING - Estimate mulch yds **(Component E.2)** *Brown Shredded Mulch Per Yard Pricing: $65.00 per yard*					*235*						*235*		$30,550.00
PALM TRIMMING 2x Per Year **(Component E.3)** *Per Palm Price:* *Palm counts:*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$0.00
TOTAL FEE PER MONTH:	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$76,500
Fee Schedule with Extra Services	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	$6,375.00	
Fee Schedule Essential Services Only	$6,375	$6,375	$6,375	$6,375	$6,375	$6,375	$6,375	$6,375	$6,375	$6,375	$6,375	$6,375	

Essential Services **Mowing/Detailing/Irrigation/Fert and Pest**	$76,500.00
Extra Services **Annual Changes, Palm Pruning, Mulch**	$30,550.00
TOTAL	$107,050.00

Initials______ ______

SECTION (c)

Woodland Crossings CDD
Fee Summary Schedule
Landscape Maintenance

Robbie Szozda
Field Manager
rszozdajr@gmscfl.com
(865) 566-3434

Contractor: Brightview Landscape

Address: 641 SW 13th St Ocala, FL34471

Phone: 352-283-4683

Fax:

Contact: Melissa Boyett

Email: Melissa.Boyett@Brightview.com

Property: Woodland Crossings CDD

Address: 219 E Livingston St
Orlando, FL 32801

Phone: 407-841-5524

Contact: Jarett Wright

Email: jwright@gmscfl.com

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Turf Maintenance and Detailing **(Component A) -** *Turf Maintenance/Detailing/Communication/Staffing*													$43,938
TURF CARE **(Component B)** Bahia/St Augustine/Zoysia													$5,770
TREE/SHRUB CARE Includes OTC if Applicable **(Component C)** Tree/Shrub Fert/OTC/Drenching													$6,508
IRRIGATION MAINT. **(Component D)** *Irrigation Inspections*													$3,748
ANNUAL CHANGES - **(Component E.1)** *Per Annual Pricing: need count or SQFT for quote*	*[Count]*			*[Count]*			*[Count]*			*[Count]*			$0.00
BED DRESSING - Estimate mulch yds (Component E.2) *[Mulch Type] Per Yard Pricing: Pine Straw 650 Bales 48,808SQFT*					*[Count]*						*[Count]*		$5,687
PALM TRIMMING 2x Per Year **(Component E.3)** *Per Palm Price: Palm $45* *counts:*					*[Count]*								$0.00
TOTAL FEE PER MONTH:	$5,471.75	$5,471.75	$5,471.75	$5,471.75	$5,47175	$5,471.75	$5,471.75	$5,471.75	$5,471.75	$5,471.75	$5,471.75	$5,471.75	$65,661
Fee Schedule with Extra Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Fee Schedule Essential Services Only	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Essential Services **Mowing/Detailing/Irrigation/Fert and Pest**	$59,964

Extra Services **Annual Changes, Palm Pruning, Mulch**	$5,687

Currently No Annuals. Will need count or SQFT

TOTAL	$65,661

Annually

References

- Stone Creek Community Homeowners Association
  6320 SW 89th Ct Rd Ocala, Fl 34481
  Rachel Mayer 813-317-8721
  Rachel.Mayer@fsresidential.com

- Harbor Hills HOA
  6538 Lake Griffin Rd Lady Lake, Fl 32159
  Laura Parker 352-753-7000
  lparker@sentrymgmt.com

- On Top of the World
  10881 SW 94th St Rd Ocala, FL
  Andy Jorgensen 352-237-9564
  Andy_Jorgensen@otowfl.com

- FL Hospital DBA Advent Hospital
  1500 SW 1st Ave Ocala, FL
  Kevin Allen 352-342-1632
  Kevin.Allen@adventhealth.com

BrightView®

SECTION D

SECTION 1

Woodland Crossing
Community Development District

Unaudited Financial Reporting
May 31, 2026

Table of Contents

Woodland Crossing

Community Development District

Combined Balance Sheet

May 31, 2026

	General Fund	*Debt Service Fund*	*Capital Projects Fund*	*Totals Governmental Funds*
Assets:				
Operating Account	$ 10,175	$ -	$ -	$ 10,175
Due From Developer	$ 6,544	$ -	$ 19,170	$ 25,714
Investments:				
Series 2025				
Reserve	$ -	$ 1,030,541	$ -	$ 1,030,541
Interest	$ -	$ 390	$ -	$ 390
Revenue	$ -	$ 26,101	$ -	$ 26,101
Total Assets	**$ 16,719**	**$ 1,057,032**	**$ 19,170**	**$ 1,092,921**
Liabilities:				
Accounts Payable	$ 12,980	$ -	$ -	$ 12,980
Retainage Payable	$ -	$ -	$ 155,171	$ 155,171
Total Liabilities	**$ 12,980**	**$ -**	**$ 155,171**	**$ 168,151**
Fund Balances:				
Restricted for:				
Debt Service - Series 2025	$ -	$ 1,057,032	$ -	$ 1,057,032
Capital Projects - Series 2025	$ -	$ -	$ (136,001)	$ (136,001)
Assigned for:				
Capital Reserves	$ -	$ -	$ -	$ -
Unassigned	$ 3,739	$ -	$ -	$ 3,739
Total Fund Balances	**$ 3,739**	**$ 1,057,032**	**$ (136,001)**	**$ 924,770**
Total Liabilities & Fund Balance	$ 16,719	$ 1,057,032	$ 19,170	$ 1,092,921

Woodland Crossing

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Developer Contributions	$ 394,678	$ 47,201	$ 47,201	$ -
Interest	$ -	$ -	$ 136	$ 136
Total Revenues	**$ 394,678**	**$ 47,201**	**$ 47,337**	**$ 136**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 8,000	$ 2,400	$ 5,600
FICA Expense	$ 918	$ 612	$ 184	$ 428
Engineering	$ 15,000	$ 10,000	$ 1,344	$ 8,656
Attorney	$ 25,000	$ 16,667	$ 4,394	$ 12,273
Annual Audit	$ 5,000	$ -	$ -	$ -
Assessment Administration	$ 5,000	$ 5,000	$ 5,000	$ -
Arbitrage	$ -	$ -	$ 450	$ (450)
Dissemination	$ 5,000	$ 3,333	$ 3,333	$ (0)
Disclosure Software	$ -	$ -	$ 875	$ (875)
Trustee Fees	$ 5,000	$ 5,000	$ 5,073	$ (73)
Management Fees	$ 40,000	$ 26,667	$ 26,667	$ 0
Information Technology	$ 1,800	$ 1,200	$ 1,200	$ -
Website Administration	$ 1,200	$ 1,200	$ 2,550	$ (1,350)
Telephone	$ 300	$ 200	$ -	$ 200
Postage & Delivery	$ 1,000	$ 667	$ 34	$ 632
Insurance	$ 5,000	$ 5,000	$ 5,000	$ -
Copies	$ 1,000	$ 667	$ -	$ 667
Legal Advertising	$ 15,000	$ 10,000	$ 567	$ 9,433
Contingency	$ 5,000	$ 3,333	$ 340	$ 2,994
Office Supplies	$ 625	$ 417	$ 12	$ 405
Travel Per Diem	$ 660	$ 440	$ -	$ 440
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 144,678**	**$ 98,577**	**$ 59,598**	**$ 38,979**
Operations & Maintenance				
Field Expenditures				
Contingency	$ 250,000	$ 166,667	$ 1,120	$ 165,547
Subtotal Field Expenditures	**$ 250,000**	**$ 166,667**	**$ 1,120**	**$ 165,547**
Total Expenditures	**$ 394,678**	**$ 265,244**	**$ 60,718**	**$ 204,526**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ (13,381)	
Fund Balance - Beginning	$ -		$ 17,120	
Fund Balance - Ending	$ -		$ 3,739	

Woodland Crossing

Community Development District

Debt Service Fund - Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Assessments	$ 421,425	$ -	$ -	$ -
Interest	$ 500	$ 500	$ 38,829	$ 38,329
Total Revenues	**$ 421,925**	**$ 500**	**$ 38,829**	**$ 38,329**
Expenditures:				
Interest Payment - 11/1	$ 426,108	$ 426,108	$ 426,107	$ 0
Interest Payment - 5/1	$ 421,425	$ 421,425	$ 421,425	$ (0)
Total Expenditures	**$ 847,533**	**$ 847,533**	**$ 847,533**	**$ -**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ (24,726)	$ (24,726)
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ (24,726)**	**$ (24,726)**
Excess Revenues (Expenditures)	$ (425,608)		$ (833,430)	
Fund Balance - Beginning	$ 848,042		$ 1,890,461	
Fund Balance - Ending	$ 422,434		$ 1,057,032	

Woodland Crossing

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Developer Contributions	$ -	$ -	$ 2,828,525	$ 2,828,525
Interest	$ -	$ -	$ 85,461	$ 85,461
Total Revenues	**$ -**	**$ -**	**$ 2,913,985**	**$ 2,913,985**
Expenditures:				
Capital Outlay	$ -	$ -	$ 10,036,084	$ (10,036,084)
Total Expenditures	**$ -**	**$ -**	**$ 10,036,084**	**$ (10,036,084)**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ -	$ (7,122,099)	$ 12,950,069
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ 24,726	$ 24,726
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 24,726**	**$ 24,726**
Net Change in Fund Balance	**$ -**		**$ (7,097,373)**	
Fund Balance - Beginning	$ -		$ 6,961,372.43	
Fund Balance - Ending	$ -		$ (136,001)	

Woodland Crossing

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Interest	$ -	$ -	$ 0	$ 23	$ 34	$ 34	$ 25	$ 21	$ -	$ -	$ -	$ -	$ 136
Developer Contributions	$ 17,100	$ -	$ 9,957	$ 5,416	$ 4,088	$ 4,095	$ -	$ 6,544	$ -	$ -	$ -	$ -	$ 47,201
Total Revenues	**$ 17,100**	**$ -**	**$ 9,957**	**$ 5,416**	**$ 4,088**	**$ 4,095**	**$ -**	**$ 6,544**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 47,337**
Expenditures:													
Administrative													
Supervisor Fees	$ 800	$ -	$ 1,000	$ -	$ -	$ -	$ 600	$ -	$ -	$ -	$ -	$ -	$ 2,400
FICA Expense	$ 61	$ -	$ 77	$ -	$ -	$ -	$ 46	$ -	$ -	$ -	$ -	$ -	$ 184
Engineering	$ -	$ 375	$ 782	$ -	$ -	$ -	$ 188	$ -	$ -	$ -	$ -	$ -	$ 1,344
Attorney	$ 554	$ 481	$ 625	$ 81	$ 92	$ 419	$ 1,899	$ 243	$ -	$ -	$ -	$ -	$ 4,394
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assessment Administration	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450	$ -	$ -	$ -	$ -	$ 450
Dissemination	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ -	$ -	$ -	$ -	$ 3,333
Disclosure Software	$ -	$ 875	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 875
Trustee Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,073	$ -	$ -	$ -	$ -	$ 5,073
Management Fees	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ 3,333	$ -	$ -	$ -	$ -	$ 26,667
Information Technology	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ -	$ -	$ -	$ -	$ 1,200
Website Maintenance	$ 1,850	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ -	$ -	$ -	$ -	$ 2,550
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage & Delivery	$ -	$ 10	$ 2	$ 7	$ 7	$ 3	$ 1	$ 5	$ -	$ -	$ -	$ -	$ 34
Insurance	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000
Copies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legal Advertising	$ -	$ 113	$ 113	$ -	$ -	$ 342	$ -	$ -	$ -	$ -	$ -	$ -	$ 567
Contingency	$ 44	$ 48	$ 51	$ 39	$ 40	$ 39	$ 39	$ 39	$ -	$ -	$ -	$ -	$ 340
Office Supplies	$ 3	$ 0	$ 3	$ 3	$ 0	$ 0	$ 0	$ 3	$ -	$ -	$ -	$ -	$ 12
Travel Per Diem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 17,386**	**$ 5,902**	**$ 6,652**	**$ 4,130**	**$ 4,139**	**$ 4,804**	**$ 6,773**	**$ 9,812**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 59,598**
Operations & Maintenance													
Field Services													
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,120	$ -	$ -	$ -	$ -	$ 1,120
Subtotal Field Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,120**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,120**
Total Expenditures	**$ 17,386**	**$ 5,902**	**$ 6,652**	**$ 4,130**	**$ 4,139**	**$ 4,804**	**$ 6,773**	**$ 10,932**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,718**
Excess Revenues (Expenditures)	**$ (287)**	**$ (5,902)**	**$ 3,306**	**$ 1,286**	**$ (51)**	**$ (709)**	**$ (6,773)**	**$ (4,388)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (13,381)**

WOODLAND CROSSING

Community Development District

Long Term Debt Report

SERIES 2025, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	4.875%, 5.180%, 5.930%, 6.150%	
MATURITY DATE:	5/1/2056	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	$1,030,541	
RESERVE FUND BALANCE	$1,030,541	
BONDS OUTSTANDING - 04/29/2025		$14,300,000
CURRENT BONDS OUTSTANDING		**$14,300,000**

SECTION 2

William "Bill" Keen, Supervisor of Elections

Sumter County, Florida

● elections.sumtercountyfl.gov ● electioninfo@sumtercountyfl.gov ● (352) 569-1540 ● Fax (352) 569-1541

April 16, 2026

To: Samantha Ham:

As of April 15, 2026 there were 0 registered voters in the Woodland Crossing CDD.

If you have any questions, please feel free to call our office at (352) 569-1540 or email us at electioninfo@sumtercountyfl.gov.

Sincerely,

William "Bill" Keen
Supervisor of Elections
Sumter County