

*Lake Mattie Preserve
Community Development District*

Meeting Agenda

August 4, 2026

AGENDA

Lake Mattie Preserve

Community Development District

219 E. Livingston St., Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

July 28, 2026

Board of Supervisors Meeting **Lake Mattie Preserve Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors of the **Lake Mattie Preserve Community Development District** will be held on **Tuesday, August 4, 2026**, at **1:30 PM** at **2235 Crump Road, Winter Haven, FL 33881**.

Zoom Video Link: <https://us06web.zoom.us/j/81108644297>

Zoom Call-In Number: 1-646-876-9923

Meeting ID: 811 0864 4297

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments will be limited to three (3) minutes each)
3. Approval of Minutes of the July 7, 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 2026-05 Adopting the District's Fiscal Year 2026/2027 Budget and Appropriating Funds
 - ii. Consideration of Fiscal Year 2027 Budget Deficit Funding Agreement
 - B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
 - i. Consideration of Resolution 2026-06 Imposing Special Assessments and Certifying an Assessment Roll
 - C. Public Hearing on the Adoption of Amended and Restated District Rules of Procedure
 - i. Consideration of Resolution 2026-07 Adopting Amended and Restated Rules of Procedure for the District
 - D. Public Hearing on the Adoption of District Amenity Rules & Rates
 - i. Consideration of Resolution 2026-08 Adopting Amenity Rules & Rates for the District
5. Consideration of Resolution 2026-09 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027
6. Consideration of Resolution 2026-10 Designating a Date, Time, and Location for a Landowners' Meeting and Election (Tuesday, November 3, 2026—Regular Meeting Date) (Seat #1, Seat #2 & Seat #4)

7. 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
8. Consideration of Audit Services Engagement Letter for Fiscal Year 2026 Audit
9. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposal to Add Amenity Tract to Landscape Maintenance Agreement
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
10. Other Business
11. Supervisors Requests and Audience Comments
12. Adjournment

MINUTES

**MINUTES OF MEETING
LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Lake Mattie Preserve Community Development District was held **Tuesday, July 7, 2026**, at 1:30 p.m. at 2235 Crump Road, Winter Haven, Florida.

Present and constituting a quorum:

Wes Donley	Chairman
Duane “Rocky” Owen	Assistant Secretary
Tom Franklin	Assistant Secretary
Lee Moore	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Savannah Hancock <i>by Zoom</i>	District Counsel, Kilinski Van Wyk
Bryan Hunter <i>by Zoom</i>	District Engineer, Hunter Engineering
Matt Fisher	Field Manager, GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order at 1:34 p.m. and called the roll. Four Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present, and none who joined via Zoom.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the May 5, 2026
Board of Supervisors Meeting**

Ms. Burns presented the minutes of the May 5, 2026, Board of Supervisors meeting and asked for any questions, corrections, or comments. The Board had no changes to the minutes.

On MOTION by Mr. Owen, seconded by Mr. Moore, with all in favor, the Minutes of the May 5, 2025, Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS**Consideration of Items Related to Amenity Access & Security (*provided to Board & Staff separately due to confidentiality purposes*)****A. Proposal for Guard Services at the Amenity Center from Nation Security****B. Proposals from Current Demands**

- i. Access Card Reader Installation**
- ii. Cameras and Overnight Monitoring Services Installation**
- iii. Continuing Monthly Overnight Monitoring Services**

Ms. Burns noted the amenity is near completion so they would like to get cameras there. This is a camera package that would allow staff to review the cameras remotely. These are also motion detected so can be monitored overnight remotely 8 PM to 8 AM when the facility is closed. It also has a card access controller. She recommended the option with the key card reader. That would be \$12,198.03 for the cameras with the key card. This does not include the monitoring.

Another option is manned security patrols, and she recommended using this on the weekends seasonally for an 8-hour shift on Saturday and Sunday. An 8-hour shift is \$479.20. Weekends only and the week of Spring Break would be \$9,300. Daily seasonally 8 hours a day 7 days a week during the summer and Spring Break. She suggested holding the security guard and plan to put this into place seasonally for the following year as well as recommending the security cameras and access cards now.

On MOTION by Mr. Donley, seconded by Mr. Owen, with all in favor, Authorizing Staff to Key Card Readers and Cameras for \$12,198, and hold off on remote monitoring security for now, was approved.

FIFTH ORDER OF BUSINESS**Consideration of Acquisition of Amenity Center Improvements and Transfer of Real Property**

Ms. Burns stated this will be contingent on getting issued the CO and closing out. Ms. Hancock recommended approving in substantial form and once everything is wrapped up with construction, they will execute everything and get it conveyed over. Ms. Burns noted it will be transferred from the developer to the CDD upon completion.

On MOTION by Mr. Moore, seconded by Mr. Franklin, with all in favor, the Acquisition of Amenity Center Improvements and Transfer of Real Property, was approved in substantial form.

SIXTH ORDER OF BUSINESS

Presentation of Fiscal Year 2025 Audit Report

Ms. Burns stated on page 28 of the agenda package is a report to management which summarizes the audit. It was a clean audit with no instances of noncompliance. There were no findings. It has been submitted to the state by the June 30th deadline. It is an independent audit. She offered to take any questions.

On MOTION by Mr. Moore, seconded by Mr. Owen, with all in favor, Accepting the Fiscal Year 2025 audit report, was approved.

SEVENTH ORDER OF BUSINESS

Ratification of Conveyance Documents for Phase 1

Ms. Burns noted all of the Phase 1 improvements were completed and signed off as complete from the District Engineer. These have already been executed and conveyed over to the District.

On MOTION by Mr. Donley, seconded by Mr. Franklin, with all in favor, the Conveyance Documents for Phase 1, was ratified.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hancock had nothing to report but offered to take questions from the Board.

B. Engineer

Mr. Hunter had nothing to add but offered to take questions.

C. Field Manager's Report

Mr. Fisher reviewed the field management report on page 158 of the agenda package.

i. Amenity Center Maintenance Contract Proposals

a) Proposal for Pool Maintenance Services

Mr. Fisher reviewed the Resort Pools proposal for \$1,800 per month and noted that it comes with the automated system for dispensing chemicals, chlorine and acids. This is three times per week.

On MOTION by Mr. Donley, seconded by Mr. Owen, with all in favor, the Resort Pools Proposal for Pool Maintenance Services for \$1,800 per month, was approved

b) Proposals for Janitorial Maintenance Services

1. CSS

2. Mops and Rags Cleaning Services

Mr. Fisher reviewed the two janitorial maintenance proposals. He noted CSS does a fantastic job at other communities. The proposal is for \$1,350 per month which takes care of the pet playpark, trash and cleaning the restrooms three times a week. He noted Mops and Rags were a little cheaper but he has never personally worked with them.

c) Proposals for Pest Control Services

1. All American Lawn and Tree Solutions

2. Massey Services

Mr. Fisher received proposals from All American and Massey for pest control services. All American tailored their quote to accommodate Lake Mattie Preserve. Massey's quote is cheaper by \$1,000. They are used in other communities and responsive.

On MOTION by Mr. Donley, seconded by Mr. Owen, with all in favor, the Massey & CSS Proposals for Pest Control Services and Janitorial Maintenance respectively, were approved.

C. District Manager's Report

i. Approval of Check Register

Ms. Burns presented the check register that is included in the agenda package for review.

On MOTION by Mr. Moore, seconded by Mr. Donley, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Ms. Burns noted the financial statements are included in the agenda package for review.
There is no action necessary.

NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

**Supervisors' Requests and Audience
Comments**

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

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

On MOTION by Mr. Franklin, seconded by Mr. Owen, with all in favor, the meeting was adjourned.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2026-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS 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 Lake Mattie Preserve Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two 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 LAKE MATTIE PRESERVE 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 Lake Mattie Preserve 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:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND (SERIES 2024)	\$ _____
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 4TH DAY OF AUGUST 2026.

ATTEST:

**LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Adopted Budget for Fiscal Year 2027

Lake Mattie Preserve
Community Development District

Proposed Budget
FY2027



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Lake Mattie Preserve
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
<u>Revenues</u>					
Assessments - On Roll	\$ 302,512	\$ 308,658	\$ -	\$ 308,658	\$ 281,542
Assessments - Direct	\$ 97,381	\$ 97,379	\$ -	\$ 97,379	\$ 270,880
Developer Contribution	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Interest	\$ -	\$ 1,815	\$ 850	\$ 2,665	\$ -
Total Revenues	\$ 399,893	\$ 407,853	\$ 850	\$ 408,702	\$ 602,421
<u>Expenditures</u>					
<u>General & Administrative</u>					
Supervisor Fees	\$ 12,000	\$ 1,000	\$ 1,200	\$ 2,200	\$ 9,000
FICA Expense	\$ 900	\$ 77	\$ 92	\$ 168	\$ 675
Engineering	\$ 15,000	\$ 1,938	\$ 3,750	\$ 5,688	\$ 15,000
Attorney	\$ 25,000	\$ 5,137	\$ 3,148	\$ 8,285	\$ 20,000
Annual Audit	\$ 6,500	\$ 6,600	\$ -	\$ 6,600	\$ 6,700
Assessment Administration	\$ 5,150	\$ 5,150	\$ -	\$ 5,150	\$ 5,408
Arbitrage	\$ 900	\$ 1,350	\$ -	\$ 1,350	\$ 900
Dissemination	\$ 6,180	\$ 4,635	\$ 1,545	\$ 6,180	\$ 6,489
Trustee Fees	\$ 4,446	\$ 6,723	\$ -	\$ 6,723	\$ 8,493
Management Fees	\$ 40,556	\$ 30,417	\$ 10,139	\$ 40,556	\$ 40,556
Information Technology	\$ 1,947	\$ 1,460	\$ 487	\$ 1,947	\$ 2,044
Website Maintenance	\$ 1,298	\$ 974	\$ 325	\$ 1,298	\$ 1,363
Postage & Delivery	\$ 1,000	\$ 193	\$ 250	\$ 443	\$ 1,000
Insurance	\$ 6,934	\$ 5,732	\$ 2,242	\$ 7,974	\$ 6,305
Copies	\$ 500	\$ 3	\$ 125	\$ 128	\$ 500
Legal Advertising	\$ 5,000	\$ 560	\$ 1,250	\$ 1,810	\$ 2,500
Other Current Charges	\$ 3,000	\$ 420	\$ 140	\$ 561	\$ 2,000
Office Supplies	\$ 445	\$ 4	\$ 111	\$ 115	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 136,931	\$ 72,548	\$ 24,803	\$ 97,351	\$ 129,357
<u>Operations & Maintenance</u>					
Field Expenditures					
Property Insurance	\$ 7,500	\$ 2,204	\$ -	\$ 2,204	\$ 15,000
Field Management	\$ 15,000	\$ 5,625	\$ 1,875	\$ 7,500	\$ 15,000
Landscape Maintenance	\$ 73,500	\$ 53,854	\$ 18,168	\$ 72,022	\$ 122,672
Landscape Replacement	\$ 7,500	\$ 1,950	\$ 1,875	\$ 3,825	\$ 7,500
Streetlights	\$ 19,558	\$ 66,157	\$ 17,186	\$ 83,343	\$ 85,000
Electric	\$ 2,000	\$ 2,670	\$ 2,871	\$ 5,541	\$ 6,000
Aquatic Maintenance	\$ 10,800	\$ -	\$ 2,700	\$ 2,700	\$ 3,600
Pond Basin Maintenance	\$ 9,000	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 4,500	\$ 3,882	\$ 1,125	\$ 5,007	\$ 5,000
Water and Sewer	\$ 30,000	\$ 699	\$ 2,098	\$ 2,797	\$ -
General Repairs & Maintenance	\$ 12,500	\$ 2,860	\$ 3,125	\$ 5,985	\$ 12,500
Field Contingency	\$ 4,200	\$ 6,983	\$ 1,050	\$ 8,033	\$ 15,000
Subtotal Field Expenditures	\$ 196,058	\$ 146,885	\$ 52,073	\$ 198,958	\$ 287,272

Lake Mattie Preserve

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Amenity Expenditures					
Amenity - Electric	\$ 5,500	\$ -	\$ 3,600	\$ 3,600	\$ 14,400
Amenity - Water	\$ 2,750	\$ -	\$ 2,500	\$ 2,500	\$ 10,000
Internet	\$ 1,500	\$ -	\$ 250	\$ 250	\$ 1,000
Pest Control	\$ 904	\$ -	\$ 258	\$ 258	\$ 1,032
Janitorial Service	\$ 12,000	\$ -	\$ 3,375	\$ 3,375	\$ 13,500
Security Services	\$ 15,000	\$ -	\$ 8,250	\$ 8,250	\$ 33,000
Amenity Management	\$ 10,000	\$ 833	\$ 2,513	\$ 3,347	\$ 10,000
Pool Maintenance	\$ 10,500	\$ -	\$ 5,400	\$ 5,400	\$ 21,600
Amenity Repairs & Maintenance	\$ 5,000	\$ -	\$ 1,875	\$ 1,875	\$ 7,500
Holiday Lighting	\$ -	\$ -	\$ -	\$ -	\$ 8,760
Amenity Contingency	\$ 3,750	\$ 290	\$ 3,750	\$ 4,040	\$ 15,000
Subtotal Amenity Expenditures	\$ 66,904	\$ 1,123	\$ 31,771	\$ 32,895	\$ 135,792
Total Operations & Maintenance	\$ 262,962	\$ 148,008	\$ 83,844	\$ 231,852	\$ 423,064
Other Financing Sources/(Uses):					
Capital Reserve - Transfer	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Expenditures	\$ 399,893	\$ 220,555	\$ 108,648	\$ 329,203	\$ 602,421
Excess Revenues/(Expenditures)	\$ -	\$ 187,297	\$ (107,798)	\$ 79,499	\$ -

Net Assessments	\$552,421
Add: Discounts & Collections 7%	\$41,580
Gross Assessments	<u>\$594,001</u>

Product	ERU	Assessable Units	Total ERU's	Net Assessment	Net Per Unit	Gross Per Unit
Townhome - Phase 1	0.75	90	67.50	\$82,091.02	\$912.12	\$980.78
Single Family - Phase 1	1.00	164	164.00	\$199,450.78	\$1,216.16	\$1,307.70
Single Family - Phase 2	1.00	217	217.00	\$213,907.43	\$985.75	\$1,059.94
Undeveloped	0.13	353	46.85	\$56,972.10	\$161.39	\$173.54
Total ERU's		824	495.35	\$552,421.33		

Product	FY2027	FY2026	Increase/ (Decrease)
Townhome	\$980.78	\$1,053.83	-\$73.05
Single Family - Phase 1	\$1,307.70	\$1,405.11	-\$97.40
Single Family - Phase 2	\$1,059.94		

Lake Mattie Preserve

Community Development District

General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem special assessment on all taxable property within the District, to fund all General Operating and Maintenance Expenditures for 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

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

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

Annual Audit

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

Assessment Administration

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

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on bond Series 2024 and Series 2025.

Lake Mattie Preserve

Community Development District

General Fund Narrative

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon on bond Series 2024 and Series 2025.

Trustee Fees

The District will incur trustee related costs with the issuance of bond Series 2024 and Series 2025.

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 various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

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

Postage & Delivery

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

Insurance

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

Copies

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

Legal Advertising

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

Other Current Charges

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

Lake Mattie Preserve

Community Development District

General Fund Narrative

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.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce 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

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake 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

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

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

Streetlights

Represents the cost to maintain street lights within the District Boundaries tha LMP FY26 Proposed Budget Narrativet are expected to be in place throughout the fiscal year.

Electric

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

Aquatic Maintenance

Involves the routine care of water bodies to maintain their health, appearance, and function. This includes tasks like weed control, debris removal, water quality checks, and shoreline upkeep.

Irrigation Repairs

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

Lake Mattie Preserve

Community Development District

General Fund Narrative

Water & Sewer

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

General Repairs & Maintenance

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

Field Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity – Water

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

Internet

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

Pest Control

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

Janitorial Services

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

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities as well as maintaining security systems in place.

Amenity Management

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

Pool Maintenance

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

Lake Mattie Preserve
Community Development District
General Fund Narrative

Amenity Repairs & Maintenance

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

Holiday Lighting

Enhance festive celebrations with vibrant and energy-efficient holiday lighting. Proper installation and weatherproofing ensure safety and longevity, while timers and smart controls add convenience. Thoughtful placement can create a warm and inviting atmosphere for any space.

Amenity Contingency

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

Other Financing Sources/(Uses)

Capital Reserves - Transfer

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

Lake Mattie Preserve

Community Development District

Proposed Budget Debt Service Fund Series 2024

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Revenues					
Assessments	\$ 308,811	\$ 315,083	\$ -	\$ 315,083	\$ 308,811
Interest Income	\$ 11,118	\$ 12,272	\$ 2,727	\$ 14,999	\$ 7,499
Carry Forward Surplus	\$ 152,711	\$ 155,423	\$ -	\$ 155,423	\$ 179,511
Total Revenues	\$ 472,639	\$ 482,779	\$ 2,727	\$ 485,506	\$ 495,821
Expenses					
Interest- 11/1	\$ 122,998	\$ 122,998	\$ -	\$ 122,998	\$ 121,348
Principal - 5/1	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 65,000
Interest - 5/1	\$ 122,998	\$ 122,998	\$ -	\$ 122,998	\$ 121,348
Total Expenditures	\$ 305,995	\$ 305,995	\$ -	\$ 305,995	\$ 307,695
Excess Revenues/(Expenditures)	\$ 166,644	\$ 176,784	\$ 2,727	\$ 179,511	\$ 188,126

*Carry forward less amount in Reserve funds.

Series 2024
Interest - 11/01/27 \$119,560

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Townhome	90	\$92,030	\$1,022.55	\$1,099.52
Single Family (rear)	64	\$77,342	\$1,208.47	\$1,299.43
Single Family (front)	100	\$139,439	\$1,394.39	\$1,499.34
Total ERU's	254	\$308,811		

Lake Mattie Preserve
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

DATE		BALANCE		PRINCIPAL		INTEREST		TOTAL
11/01/26	\$	4,265,000.00	\$	-	\$	121,347.50	\$	304,345.00
05/01/27	\$	4,265,000.00	\$	65,000.00	\$	121,347.50		
11/01/27	\$	4,200,000.00	\$	-	\$	119,560.00	\$	305,907.50
05/01/28	\$	4,200,000.00	\$	70,000.00	\$	119,560.00		
11/01/28	\$	4,130,000.00	\$	-	\$	117,635.00	\$	307,195.00
05/01/29	\$	4,130,000.00	\$	75,000.00	\$	117,635.00		
11/01/29	\$	4,055,000.00	\$	-	\$	115,572.50	\$	308,207.50
05/01/30	\$	4,055,000.00	\$	75,000.00	\$	115,572.50		
11/01/30	\$	3,980,000.00	\$	-	\$	113,510.00	\$	304,082.50
05/01/31	\$	3,980,000.00	\$	80,000.00	\$	113,510.00		
11/01/31	\$	3,900,000.00	\$	-	\$	111,310.00	\$	304,820.00
05/01/32	\$	3,900,000.00	\$	85,000.00	\$	111,310.00		
11/01/32	\$	3,815,000.00	\$	-	\$	108,972.50	\$	305,282.50
05/01/33	\$	3,815,000.00	\$	90,000.00	\$	108,972.50		
11/01/33	\$	3,725,000.00	\$	-	\$	106,497.50	\$	305,470.00
05/01/34	\$	3,725,000.00	\$	95,000.00	\$	106,497.50		
11/01/34	\$	3,630,000.00	\$	-	\$	103,885.00	\$	305,382.50
05/01/35	\$	3,630,000.00	\$	100,000.00	\$	103,885.00		
11/01/35	\$	3,530,000.00	\$	-	\$	101,135.00	\$	305,020.00
05/01/36	\$	3,530,000.00	\$	105,000.00	\$	101,135.00		
11/01/36	\$	3,425,000.00	\$	-	\$	98,247.50	\$	304,382.50
05/01/37	\$	3,425,000.00	\$	115,000.00	\$	98,247.50		
11/01/37	\$	3,310,000.00	\$	-	\$	95,085.00	\$	308,332.50
05/01/38	\$	3,310,000.00	\$	120,000.00	\$	95,085.00		
11/01/38	\$	3,190,000.00	\$	-	\$	91,785.00	\$	306,870.00
05/01/39	\$	3,190,000.00	\$	125,000.00	\$	91,785.00		
11/01/39	\$	3,065,000.00	\$	-	\$	88,347.50	\$	305,132.50
05/01/40	\$	3,065,000.00	\$	135,000.00	\$	88,347.50		
11/01/40	\$	2,930,000.00	\$	-	\$	84,635.00	\$	307,982.50
05/01/41	\$	2,930,000.00	\$	140,000.00	\$	84,635.00		
11/01/41	\$	2,790,000.00	\$	-	\$	80,785.00	\$	305,420.00
05/01/42	\$	2,790,000.00	\$	150,000.00	\$	80,785.00		
11/01/42	\$	2,640,000.00	\$	-	\$	76,660.00	\$	307,445.00
05/01/43	\$	2,640,000.00	\$	155,000.00	\$	76,660.00		
11/01/43	\$	2,485,000.00	\$	-	\$	72,397.50	\$	304,057.50
05/01/44	\$	2,485,000.00	\$	165,000.00	\$	72,397.50		
11/01/44	\$	2,320,000.00	\$	-	\$	67,860.00	\$	305,257.50
05/01/45	\$	2,320,000.00	\$	175,000.00	\$	67,860.00		
11/01/45	\$	2,145,000.00	\$	-	\$	62,741.25	\$	305,601.25
05/01/46	\$	2,145,000.00	\$	185,000.00	\$	62,741.25		
11/01/46	\$	1,960,000.00	\$	-	\$	57,330.00	\$	305,071.25

Lake Mattie Preserve
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

DATE		BALANCE	PRINCIPAL		INTEREST		TOTAL
05/01/47	\$	1,960,000.00	\$	200,000.00	\$	57,330.00	
11/01/47	\$	1,760,000.00	\$	-	\$	51,480.00	\$ 308,810.00
05/01/48	\$	1,760,000.00	\$	210,000.00	\$	51,480.00	
11/01/48	\$	1,550,000.00	\$	-	\$	45,337.50	\$ 306,817.50
05/01/49	\$	1,550,000.00	\$	220,000.00	\$	45,337.50	
11/01/49	\$	1,330,000.00	\$	-	\$	38,902.50	\$ 304,240.00
05/01/50	\$	1,330,000.00	\$	235,000.00	\$	38,902.50	
11/01/50	\$	1,095,000.00	\$	-	\$	32,028.75	\$ 305,931.25
05/01/51	\$	1,095,000.00	\$	250,000.00	\$	32,028.75	
11/01/51	\$	845,000.00	\$	-	\$	24,716.25	\$ 306,745.00
05/01/52	\$	845,000.00	\$	265,000.00	\$	24,716.25	
11/01/52	\$	580,000.00	\$	-	\$	16,965.00	\$ 306,681.25
05/01/53	\$	580,000.00	\$	280,000.00	\$	16,965.00	\$ -
11/01/53	\$	300,000.00	\$	-	\$	8,775.00	\$ 305,740.00
05/01/54	\$	300,000.00	\$	300,000.00	\$	8,775.00	\$ 308,775.00
			\$	4,265,000.00	\$	4,427,007.50	\$ 8,875,005.00

Lake Mattie Preserve

Community Development District

Proposed Budget Debt Service Fund Series 2025

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Revenues					
Assessments	\$ 284,854	\$ 290,640	\$ -	\$ 290,640	\$ 284,854
Interest Income	\$ 2,817	\$ 10,541	\$ 2,343	\$ 12,884	\$ 6,442
Carry Forward Surplus	\$ 116,927	\$ 122,707	\$ -	\$ 122,707	\$ 133,536
Total Revenues	\$ 404,598	\$ 423,889	\$ 2,343	\$ 426,231	\$ 424,833
Expenses					
Interest- 11/1	\$ 114,153	\$ 114,153	\$ -	\$ 114,153	\$ 112,654
Principal - 5/1	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ 60,000
Interest - 5/1	\$ 114,153	\$ 114,153	\$ -	\$ 114,153	\$ 112,654
Total Expenditures	\$ 283,305	\$ 283,305	\$ -	\$ 283,305	\$ 285,308
Other Financing Sources/(Uses)					
Transfer In/(Out)	\$ -	\$ (9,390)	\$ -	\$ (9,390)	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ (9,390)	\$ -	\$ (9,390)	\$ -
Excess Revenues/(Expenditures)	\$ 121,293	\$ 131,194	\$ 2,343	\$ 133,536	\$ 139,525

*Carry forward less amount in Reserve funds.

Series 2025
Interest - 11/01/27 **\$111,019**

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family (rear)	94	\$113,496	\$1,207.40	\$1,298.28
Single Family (front)	123	\$171,359	\$1,393.16	\$1,498.02
Total ERU's	217	\$284,854		

Lake Mattie Preserve
Community Development District
Series 2025 Special Assessment Bonds
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/26	\$ 4,055,000.00		\$ 112,653.75	\$ 281,806.25
05/01/27	\$ 4,055,000.00	\$ 60,000.00	\$ 112,653.75	
11/01/27	\$ 3,995,000.00		\$ 111,018.75	\$ 283,672.50
05/01/28	\$ 3,995,000.00	\$ 60,000.00	\$ 111,018.75	
11/01/28	\$ 3,935,000.00		\$ 109,383.75	\$ 280,402.50
05/01/29	\$ 3,935,000.00	\$ 65,000.00	\$ 109,383.75	
11/01/29	\$ 3,870,000.00		\$ 107,612.50	\$ 281,996.25
05/01/30	\$ 3,870,000.00	\$ 70,000.00	\$ 107,612.50	
11/01/30	\$ 3,800,000.00		\$ 105,705.00	\$ 283,317.50
05/01/31	\$ 3,800,000.00	\$ 75,000.00	\$ 105,705.00	
11/01/31	\$ 3,725,000.00		\$ 103,661.25	\$ 284,366.25
05/01/32	\$ 3,725,000.00	\$ 75,000.00	\$ 103,661.25	
11/01/32	\$ 3,650,000.00		\$ 101,617.50	\$ 280,278.75
05/01/33	\$ 3,650,000.00	\$ 80,000.00	\$ 101,617.50	
11/01/33	\$ 3,570,000.00		\$ 99,437.50	\$ 281,055.00
05/01/34	\$ 3,570,000.00	\$ 85,000.00	\$ 99,437.50	
11/01/34	\$ 3,485,000.00		\$ 97,121.25	\$ 281,558.75
05/01/35	\$ 3,485,000.00	\$ 90,000.00	\$ 97,121.25	
11/01/35	\$ 3,395,000.00		\$ 94,668.75	\$ 281,790.00
05/01/36	\$ 3,395,000.00	\$ 95,000.00	\$ 94,668.75	
11/01/36	\$ 3,300,000.00		\$ 92,080.00	\$ 281,748.75
05/01/37	\$ 3,300,000.00	\$ 100,000.00	\$ 92,080.00	
11/01/37	\$ 3,200,000.00		\$ 89,355.00	\$ 281,435.00
05/01/38	\$ 3,200,000.00	\$ 105,000.00	\$ 89,355.00	
11/01/38	\$ 3,095,000.00		\$ 86,493.75	\$ 280,848.75
05/01/39	\$ 3,095,000.00	\$ 115,000.00	\$ 86,493.75	
11/01/39	\$ 2,980,000.00		\$ 83,360.00	\$ 284,853.75
05/01/40	\$ 2,980,000.00	\$ 120,000.00	\$ 83,360.00	
11/01/40	\$ 2,860,000.00		\$ 80,090.00	\$ 283,450.00
05/01/41	\$ 2,860,000.00	\$ 125,000.00	\$ 80,090.00	
11/01/41	\$ 2,735,000.00		\$ 76,683.75	\$ 281,773.75
05/01/42	\$ 2,735,000.00	\$ 135,000.00	\$ 76,683.75	
11/01/42	\$ 2,600,000.00		\$ 73,005.00	\$ 284,688.75
05/01/43	\$ 2,600,000.00	\$ 140,000.00	\$ 73,005.00	
11/01/43	\$ 2,460,000.00		\$ 69,190.00	\$ 282,195.00
05/01/44	\$ 2,460,000.00	\$ 150,000.00	\$ 69,190.00	
11/01/44	\$ 2,310,000.00		\$ 65,102.50	\$ 284,292.50
05/01/45	\$ 2,310,000.00	\$ 155,000.00	\$ 65,102.50	
11/01/45	\$ 2,155,000.00		\$ 60,878.75	\$ 280,981.25
05/01/46	\$ 2,155,000.00	\$ 165,000.00	\$ 60,878.75	
11/01/46	\$ 1,990,000.00		\$ 56,217.50	\$ 282,096.25

Lake Mattie Preserve
Community Development District
Series 2025 Special Assessment Bonds
Amortization Schedule

DATE		BALANCE		PRINCIPAL		INTEREST		TOTAL
05/01/47	\$	1,990,000.00	\$	175,000.00	\$	56,217.50		
11/01/47	\$	1,815,000.00			\$	51,273.75	\$	282,491.25
05/01/48	\$	1,815,000.00	\$	185,000.00	\$	51,273.75		
11/01/48	\$	1,630,000.00			\$	46,047.50	\$	282,321.25
05/01/49	\$	1,630,000.00	\$	195,000.00	\$	46,047.50		
11/01/49	\$	1,435,000.00			\$	40,538.75	\$	281,586.25
05/01/50	\$	1,435,000.00	\$	205,000.00	\$	40,538.75		
11/01/50	\$	1,230,000.00			\$	34,747.50	\$	280,286.25
05/01/51	\$	1,230,000.00	\$	220,000.00	\$	34,747.50		
11/01/51	\$	1,010,000.00			\$	28,532.50	\$	283,280.00
05/01/52	\$	1,010,000.00	\$	230,000.00	\$	28,532.50		
11/01/52	\$	780,000.00			\$	22,035.00	\$	280,567.50
05/01/53	\$	780,000.00	\$	245,000.00	\$	22,035.00		
11/01/53	\$	535,000.00			\$	15,113.75	\$	282,148.75
05/01/54	\$	535,000.00	\$	260,000.00	\$	15,113.75		
11/01/54	\$	275,000.00			\$	7,768.75	\$	282,882.50
05/01/55	\$	275,000.00	\$	275,000.00	\$	7,768.75		
11/01/55							\$	282,768.75
			\$	4,055,000.00	\$	4,242,787.50	\$	8,466,940.00

Lake Mattie Preserve
Community Development District
Proposed Budget
Capital Reserves Fund

Description	Proposed Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
<u>Revenues</u>					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources/(Uses)</u>					
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 50,000

SECTION 2

FISCAL YEAR 2027 BUDGET DEFICIT FUNDING AGREEMENT

THIS AGREEMENT (“Agreement”) is entered into this 4th day of August 2026, by and between:

LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Polk County, Florida, with a mailing address of c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (**“District”**), and

MATTIE CAPITAL PARTNERS, LLC, a Florida limited liability company, with a mailing address of 9270 West Lake Ruby Drive, Winter Haven, Florida 33884 (**“Developer”**).

RECITALS

WHEREAS, the District was established pursuant to Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; 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, the District has adopted its operations and maintenance (**“O&M”**) budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (**“Fiscal Year 2027”** and the budget relating thereto, **“2027 O&M Budget”**), which budget commenced on October 1, 2026, and concludes on September 30, 2027, a copy of which is attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, Developer is actively developing certain real property within the District and presently owns a portion of such real property identified in the District’s Fiscal Year 2027 Assessment Roll (**“Assessment Roll”**), appended to the attached **Exhibit A** and incorporated herein by reference, which real property is located entirely within the District and which real 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 (**“Property”**); and

WHEREAS, following the adoption of the 2027 O&M Budget, the District has the option of levying non-ad valorem assessments on all land within its boundaries that will benefit from the activities, operations and services set forth in such budget and at the full amount of the budget (hereinafter referred to as the **“2027 O&M Assessment(s)”**), or utilizing such other revenue sources as may be available to it; and

WHEREAS, the District is not able to predict with absolute certainty the amount of monies necessary to fund the operations and services set forth in the 2027 O&M Budget and believes that the 2027 O&M Assessments will be insufficient to cover the entire 2027 O&M Budget; and

WHEREAS, in contemplation of the foregoing, and in lieu of levying an increased amount in 2027 O&M Assessments on the Property to fund the full 2027 O&M Budget, Developer agrees to provide the monies necessary to fund up to Fifty Thousand Dollars and Zero Cents (\$50,000.00) of the actual expenditures for the Fiscal Year 2027 (hereinafter referred to as the “**2027 O&M Budget Payment**”), not otherwise funded by 2027 O&M Assessments levied upon benefited lands located within the District; and

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

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

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. PAYMENT OF DISTRICT’S 2027 O&M BUDGET.

- i. ***Payment of O&M Budget Expenses.*** Developer agrees to make available to the District the monies necessary to fund up to Fifty Thousand Dollars and Zero Cents (\$50,000.00) in expenditures of the 2027 O&M Budget not otherwise funded through 2027 O&M Assessments levied upon benefited lands located within the District no later than **October 1, 2026**, or such other time as may be agreed to in writing by the parties. Funds provided hereunder shall be placed in the District’s general checking account. Any amounts not paid within the time period set forth herein shall accrue interest at a rate equal to the lesser of eighteen percent (18%) per annum or the maximum rate allowed by Florida law until paid in full. In no way shall the foregoing in any way affect the District’s ability to levy special assessments upon the lands within the District, including the Property, in accordance with Florida law, to provide funds for any unfunded expenditures whether such expenditures are the result of an amendment to the District’s 2027 O&M Budget or otherwise.
- ii. ***Consent to Funding of 2027 O&M Budget.*** Developer acknowledges and agrees that the 2027 O&M Budget Payment represents the funding of operations and maintenance expenditures that would otherwise be appropriately funded through 2027 O&M Assessments equitably allocated to the Property within the District in accordance with the District’s assessment methodology. Developer agrees to pay, or cause to be paid, the 2027 O&M Budget Payment regardless of whether Developer owns the Property at the time of such payment subject to the terms set

forth in Section 10 herein. Developer agrees that it will not contest the legality or validity of such imposition, collection or enforcement to the extent such imposition is made in accordance with the terms of this Agreement.

SECTION 3. CONTINUING LIEN. If the Developer does not remit payment within the time specified in Section 2 herein, the District shall have the right to file and perfect a continuing lien upon the Property described in **Exhibit B** for all payments due and owing under the terms of this Agreement, 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 of 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 FY 2027 O&M Budget" in the public records of Polk County, Florida, 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 FY 2027 O&M 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 Developer has demonstrated, in the District's sole discretion, that such release will not materially impair the ability of the District to enforce the collection of funds hereunder and that the value of the remaining Property subject to the lien provides adequate security for all outstanding and reasonably anticipated obligations under this Agreement. In the event Developer sells any of the Property described in **Exhibit B** after the execution of this Agreement, Developer's rights and obligations under this Agreement shall remain the same, provided however that the District's right to file a lien under this Section shall apply to the remaining Property owned by Developer, without limiting any other remedy available to the District under this Agreement.

SECTION 4. ALTERNATIVE COLLECTION METHODS.

i. In the alternative or in addition to the collection method set forth in Section 3 above, the District may enforce the collection of the 2027 O&M Budget Payment(s) by action against Developer in the appropriate judicial forum in and for Polk County, Florida. 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.

ii. The District hereby finds that the activities, operations and services funded by the 2027 O&M Budget Payment(s) provide a special and peculiar benefit to the Property. Developer agrees that the activities, operations and services that will be funded by the 2027 O&M Budget Payment(s) provide a special and peculiar benefit to the Property in excess of the costs thereof. 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 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 Polk County property appraiser.

SECTION 5. NOTICE. All notices, payments and other communications hereunder (“**Notices**”) shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, to the parties, as follows:

A. If to the District: Lake Mattie Preserve Community Development District
c/o GMS - Central Florida, LLC
219 E. Livingston Street
Orlando, Florida 32801
Attn: District Manager

With a copy to: Kilinski | Van Wyk PLLC
517 East College Avenue
Tallahassee, Florida 32303
Attn: District Counsel

B. If to Developer: Mattie Capital Partners, LLC
9270 West Lake Ruby Drive
Winter Haven, Florida 33884
Attn: Leslie Dunson, III

SECTION 6. AMENDMENT. 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.

SECTION 7. AUTHORITY. 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.

SECTION 8. ASSIGNMENT. This Agreement may not be assigned, in whole or in part, by either party except upon the prior written consent of the other party, which consent shall not be unreasonably withheld, conditioned, or delayed. Any attempted assignment without such consent shall be void.

SECTION 9. DEFAULT. A default by either party under this Agreement shall entitle the non-defaulting party 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 in Sections 3 and 4 above.

SECTION 10. 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 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, including the Property, 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, subject to the District's prior written consent to such transfer. Developer shall give ninety (90) days prior written notice to the District under this Agreement of any such sale or disposition and shall provide evidence of the purchaser's assumption of this Agreement. Failure by Developer to comply with the requirements of this Section shall constitute a default under this Agreement, and any sale or disposition without the purchaser's written assumption of this Agreement shall not release Developer from any obligation hereunder.

SECTION 11. APPLICABLE LAW AND VENUE. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. The parties agree that venue will be in Polk County, Florida. Nothing in this Agreement shall be deemed a waiver of the District's sovereign immunity or any limitations on liability of the District under Section 768.28, *Florida Statutes*, or other applicable law.

SECTION 12. NEGOTIATION AT ARM'S LENGTH. 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.

SECTION 13. 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 contract term and following the contract term if Developer does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in 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 CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 219 E. LIVINGSTON STREET, ORLANDO, FLORIDA 32801, BY TELEPHONE AT (407) 841-5524, OR AT JBURNS@GMSCFL.COM.

SECTION 14. EFFECTIVE DATE. The Agreement shall take effect as of October 1, 2026. The enforcement provisions of this Agreement, including but not limited to Sections 3, 4, and 9, shall survive its termination, until all payments due pursuant to this Agreement are paid in full.

SECTION 15. ANTI-HUMAN TRAFFICKING REQUIREMENTS. 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 the affidavit, in a form mutually acceptable to the Parties, in compliance with Section 787.06(14), *Florida Statutes*, within thirty (30) days of the Effective Date.

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

**LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT**

Chairperson, Board of Supervisors

MATTIE CAPITAL PARTNERS, LLC

By: _____
Its: _____

EXHIBIT A: 2027 O&M Budget & Assessment Roll
EXHIBIT B: Property Description

EXHIBIT A:
2027 O&M BUDGET & ASSESSMENT ROLL

Lake Mattie Preserve
Community Development District

Proposed Budget
FY2027



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Lake Mattie Preserve
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
<u>Revenues</u>					
Assessments - On Roll	\$ 302,512	\$ 308,658	\$ -	\$ 308,658	\$ 281,542
Assessments - Direct	\$ 97,381	\$ 97,379	\$ -	\$ 97,379	\$ 270,880
Developer Contribution	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Interest	\$ -	\$ 1,815	\$ 850	\$ 2,665	\$ -
Total Revenues	\$ 399,893	\$ 407,853	\$ 850	\$ 408,702	\$ 602,421
<u>Expenditures</u>					
<u>General & Administrative</u>					
Supervisor Fees	\$ 12,000	\$ 1,000	\$ 1,200	\$ 2,200	\$ 9,000
FICA Expense	\$ 900	\$ 77	\$ 92	\$ 168	\$ 675
Engineering	\$ 15,000	\$ 1,938	\$ 3,750	\$ 5,688	\$ 15,000
Attorney	\$ 25,000	\$ 5,137	\$ 3,148	\$ 8,285	\$ 20,000
Annual Audit	\$ 6,500	\$ 6,600	\$ -	\$ 6,600	\$ 6,700
Assessment Administration	\$ 5,150	\$ 5,150	\$ -	\$ 5,150	\$ 5,408
Arbitrage	\$ 900	\$ 1,350	\$ -	\$ 1,350	\$ 900
Dissemination	\$ 6,180	\$ 4,635	\$ 1,545	\$ 6,180	\$ 6,489
Trustee Fees	\$ 4,446	\$ 6,723	\$ -	\$ 6,723	\$ 8,493
Management Fees	\$ 40,556	\$ 30,417	\$ 10,139	\$ 40,556	\$ 40,556
Information Technology	\$ 1,947	\$ 1,460	\$ 487	\$ 1,947	\$ 2,044
Website Maintenance	\$ 1,298	\$ 974	\$ 325	\$ 1,298	\$ 1,363
Postage & Delivery	\$ 1,000	\$ 193	\$ 250	\$ 443	\$ 1,000
Insurance	\$ 6,934	\$ 5,732	\$ 2,242	\$ 7,974	\$ 6,305
Copies	\$ 500	\$ 3	\$ 125	\$ 128	\$ 500
Legal Advertising	\$ 5,000	\$ 560	\$ 1,250	\$ 1,810	\$ 2,500
Other Current Charges	\$ 3,000	\$ 420	\$ 140	\$ 561	\$ 2,000
Office Supplies	\$ 445	\$ 4	\$ 111	\$ 115	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 136,931	\$ 72,548	\$ 24,803	\$ 97,351	\$ 129,357
<u>Operations & Maintenance</u>					
Field Expenditures					
Property Insurance	\$ 7,500	\$ 2,204	\$ -	\$ 2,204	\$ 15,000
Field Management	\$ 15,000	\$ 5,625	\$ 1,875	\$ 7,500	\$ 15,000
Landscape Maintenance	\$ 73,500	\$ 53,854	\$ 18,168	\$ 72,022	\$ 122,672
Landscape Replacement	\$ 7,500	\$ 1,950	\$ 1,875	\$ 3,825	\$ 7,500
Streetlights	\$ 19,558	\$ 66,157	\$ 17,186	\$ 83,343	\$ 85,000
Electric	\$ 2,000	\$ 2,670	\$ 2,871	\$ 5,541	\$ 6,000
Aquatic Maintenance	\$ 10,800	\$ -	\$ 2,700	\$ 2,700	\$ 3,600
Pond Basin Maintenance	\$ 9,000	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 4,500	\$ 3,882	\$ 1,125	\$ 5,007	\$ 5,000
Water and Sewer	\$ 30,000	\$ 699	\$ 2,098	\$ 2,797	\$ -
General Repairs & Maintenance	\$ 12,500	\$ 2,860	\$ 3,125	\$ 5,985	\$ 12,500
Field Contingency	\$ 4,200	\$ 6,983	\$ 1,050	\$ 8,033	\$ 15,000
Subtotal Field Expenditures	\$ 196,058	\$ 146,885	\$ 52,073	\$ 198,958	\$ 287,272

Lake Mattie Preserve

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Amenity Expenditures					
Amenity - Electric	\$ 5,500	\$ -	\$ 3,600	\$ 3,600	\$ 14,400
Amenity - Water	\$ 2,750	\$ -	\$ 2,500	\$ 2,500	\$ 10,000
Internet	\$ 1,500	\$ -	\$ 250	\$ 250	\$ 1,000
Pest Control	\$ 904	\$ -	\$ 258	\$ 258	\$ 1,032
Janitorial Service	\$ 12,000	\$ -	\$ 3,375	\$ 3,375	\$ 13,500
Security Services	\$ 15,000	\$ -	\$ 8,250	\$ 8,250	\$ 33,000
Amenity Management	\$ 10,000	\$ 833	\$ 2,513	\$ 3,347	\$ 10,000
Pool Maintenance	\$ 10,500	\$ -	\$ 5,400	\$ 5,400	\$ 21,600
Amenity Repairs & Maintenance	\$ 5,000	\$ -	\$ 1,875	\$ 1,875	\$ 7,500
Holiday Lighting	\$ -	\$ -	\$ -	\$ -	\$ 8,760
Amenity Contingency	\$ 3,750	\$ 290	\$ 3,750	\$ 4,040	\$ 15,000
Subtotal Amenity Expenditures	\$ 66,904	\$ 1,123	\$ 31,771	\$ 32,895	\$ 135,792
Total Operations & Maintenance	\$ 262,962	\$ 148,008	\$ 83,844	\$ 231,852	\$ 423,064
<u>Other Financing Sources/(Uses):</u>					
Capital Reserve - Transfer	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Expenditures	\$ 399,893	\$ 220,555	\$ 108,648	\$ 329,203	\$ 602,421
Excess Revenues/(Expenditures)	\$ -	\$ 187,297	\$ (107,798)	\$ 79,499	\$ -

Net Assessments	\$552,421
Add: Discounts & Collections 7%	\$41,580
Gross Assessments	<u>\$594,001</u>

Product	ERU	Assessable Units	Total ERU's	Net Assessment	Net Per Unit	Gross Per Unit
Townhome - Phase 1	0.75	90	67.50	\$82,091.02	\$912.12	\$980.78
Single Family - Phase 1	1.00	164	164.00	\$199,450.78	\$1,216.16	\$1,307.70
Single Family - Phase 2	1.00	217	217.00	\$213,907.43	\$985.75	\$1,059.94
Undeveloped	0.13	353	46.85	\$56,972.10	\$161.39	\$173.54
Total ERU's		824	495.35	\$552,421.33		

Product	FY2027	FY2026	Increase/ (Decrease)
Townhome	\$980.78	\$1,053.83	-\$73.05
Single Family - Phase 1	\$1,307.70	\$1,405.11	-\$97.40
Single Family - Phase 2	\$1,059.94		

Lake Mattie Preserve

Community Development District

General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem special assessment on all taxable property within the District, to fund all General Operating and Maintenance Expenditures for 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

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

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

Annual Audit

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

Assessment Administration

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

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on bond Series 2024 and Series 2025.

Lake Mattie Preserve

Community Development District

General Fund Narrative

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon on bond Series 2024 and Series 2025.

Trustee Fees

The District will incur trustee related costs with the issuance of bond Series 2024 and Series 2025.

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 various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

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

Postage & Delivery

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

Insurance

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

Copies

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

Legal Advertising

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

Other Current Charges

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

Lake Mattie Preserve

Community Development District

General Fund Narrative

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.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce 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

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake 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

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

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

Streetlights

Represents the cost to maintain street lights within the District Boundaries tha LMP FY26 Proposed Budget Narrativet are expected to be in place throughout the fiscal year.

Electric

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

Aquatic Maintenance

Involves the routine care of water bodies to maintain their health, appearance, and function. This includes tasks like weed control, debris removal, water quality checks, and shoreline upkeep.

Irrigation Repairs

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

Lake Mattie Preserve

Community Development District

General Fund Narrative

Water & Sewer

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

General Repairs & Maintenance

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

Field Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity – Water

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

Internet

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

Pest Control

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

Janitorial Services

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

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities as well as maintaining security systems in place.

Amenity Management

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

Pool Maintenance

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

Lake Mattie Preserve

Community Development District

General Fund Narrative

Amenity Repairs & Maintenance

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

Holiday Lighting

Enhance festive celebrations with vibrant and energy-efficient holiday lighting. Proper installation and weatherproofing ensure safety and longevity, while timers and smart controls add convenience. Thoughtful placement can create a warm and inviting atmosphere for any space.

Amenity Contingency

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

Other Financing Sources/(Uses)

Capital Reserves - Transfer

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

Lake Mattie Preserve

Community Development District

Proposed Budget Debt Service Fund Series 2024

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Revenues					
Assessments	\$ 308,811	\$ 315,083	\$ -	\$ 315,083	\$ 308,811
Interest Income	\$ 11,118	\$ 12,272	\$ 2,727	\$ 14,999	\$ 7,499
Carry Forward Surplus	\$ 152,711	\$ 155,423	\$ -	\$ 155,423	\$ 179,511
Total Revenues	\$ 472,639	\$ 482,779	\$ 2,727	\$ 485,506	\$ 495,821
Expenses					
Interest- 11/1	\$ 122,998	\$ 122,998	\$ -	\$ 122,998	\$ 121,348
Principal - 5/1	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 65,000
Interest - 5/1	\$ 122,998	\$ 122,998	\$ -	\$ 122,998	\$ 121,348
Total Expenditures	\$ 305,995	\$ 305,995	\$ -	\$ 305,995	\$ 307,695
Excess Revenues/(Expenditures)	\$ 166,644	\$ 176,784	\$ 2,727	\$ 179,511	\$ 188,126

*Carry forward less amount in Reserve funds.

Series 2024
Interest - 11/01/27 \$119,560

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Townhome	90	\$92,030	\$1,022.55	\$1,099.52
Single Family (rear)	64	\$77,342	\$1,208.47	\$1,299.43
Single Family (front)	100	\$139,439	\$1,394.39	\$1,499.34
Total ERU's	254	\$308,811		

Lake Mattie Preserve
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

DATE		BALANCE		PRINCIPAL		INTEREST		TOTAL
11/01/26	\$	4,265,000.00	\$	-	\$	121,347.50	\$	304,345.00
05/01/27	\$	4,265,000.00	\$	65,000.00	\$	121,347.50		
11/01/27	\$	4,200,000.00	\$	-	\$	119,560.00	\$	305,907.50
05/01/28	\$	4,200,000.00	\$	70,000.00	\$	119,560.00		
11/01/28	\$	4,130,000.00	\$	-	\$	117,635.00	\$	307,195.00
05/01/29	\$	4,130,000.00	\$	75,000.00	\$	117,635.00		
11/01/29	\$	4,055,000.00	\$	-	\$	115,572.50	\$	308,207.50
05/01/30	\$	4,055,000.00	\$	75,000.00	\$	115,572.50		
11/01/30	\$	3,980,000.00	\$	-	\$	113,510.00	\$	304,082.50
05/01/31	\$	3,980,000.00	\$	80,000.00	\$	113,510.00		
11/01/31	\$	3,900,000.00	\$	-	\$	111,310.00	\$	304,820.00
05/01/32	\$	3,900,000.00	\$	85,000.00	\$	111,310.00		
11/01/32	\$	3,815,000.00	\$	-	\$	108,972.50	\$	305,282.50
05/01/33	\$	3,815,000.00	\$	90,000.00	\$	108,972.50		
11/01/33	\$	3,725,000.00	\$	-	\$	106,497.50	\$	305,470.00
05/01/34	\$	3,725,000.00	\$	95,000.00	\$	106,497.50		
11/01/34	\$	3,630,000.00	\$	-	\$	103,885.00	\$	305,382.50
05/01/35	\$	3,630,000.00	\$	100,000.00	\$	103,885.00		
11/01/35	\$	3,530,000.00	\$	-	\$	101,135.00	\$	305,020.00
05/01/36	\$	3,530,000.00	\$	105,000.00	\$	101,135.00		
11/01/36	\$	3,425,000.00	\$	-	\$	98,247.50	\$	304,382.50
05/01/37	\$	3,425,000.00	\$	115,000.00	\$	98,247.50		
11/01/37	\$	3,310,000.00	\$	-	\$	95,085.00	\$	308,332.50
05/01/38	\$	3,310,000.00	\$	120,000.00	\$	95,085.00		
11/01/38	\$	3,190,000.00	\$	-	\$	91,785.00	\$	306,870.00
05/01/39	\$	3,190,000.00	\$	125,000.00	\$	91,785.00		
11/01/39	\$	3,065,000.00	\$	-	\$	88,347.50	\$	305,132.50
05/01/40	\$	3,065,000.00	\$	135,000.00	\$	88,347.50		
11/01/40	\$	2,930,000.00	\$	-	\$	84,635.00	\$	307,982.50
05/01/41	\$	2,930,000.00	\$	140,000.00	\$	84,635.00		
11/01/41	\$	2,790,000.00	\$	-	\$	80,785.00	\$	305,420.00
05/01/42	\$	2,790,000.00	\$	150,000.00	\$	80,785.00		
11/01/42	\$	2,640,000.00	\$	-	\$	76,660.00	\$	307,445.00
05/01/43	\$	2,640,000.00	\$	155,000.00	\$	76,660.00		
11/01/43	\$	2,485,000.00	\$	-	\$	72,397.50	\$	304,057.50
05/01/44	\$	2,485,000.00	\$	165,000.00	\$	72,397.50		
11/01/44	\$	2,320,000.00	\$	-	\$	67,860.00	\$	305,257.50
05/01/45	\$	2,320,000.00	\$	175,000.00	\$	67,860.00		
11/01/45	\$	2,145,000.00	\$	-	\$	62,741.25	\$	305,601.25
05/01/46	\$	2,145,000.00	\$	185,000.00	\$	62,741.25		
11/01/46	\$	1,960,000.00	\$	-	\$	57,330.00	\$	305,071.25

Lake Mattie Preserve
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

DATE		BALANCE	PRINCIPAL		INTEREST		TOTAL
05/01/47	\$	1,960,000.00	\$	200,000.00	\$	57,330.00	
11/01/47	\$	1,760,000.00	\$	-	\$	51,480.00	\$ 308,810.00
05/01/48	\$	1,760,000.00	\$	210,000.00	\$	51,480.00	
11/01/48	\$	1,550,000.00	\$	-	\$	45,337.50	\$ 306,817.50
05/01/49	\$	1,550,000.00	\$	220,000.00	\$	45,337.50	
11/01/49	\$	1,330,000.00	\$	-	\$	38,902.50	\$ 304,240.00
05/01/50	\$	1,330,000.00	\$	235,000.00	\$	38,902.50	
11/01/50	\$	1,095,000.00	\$	-	\$	32,028.75	\$ 305,931.25
05/01/51	\$	1,095,000.00	\$	250,000.00	\$	32,028.75	
11/01/51	\$	845,000.00	\$	-	\$	24,716.25	\$ 306,745.00
05/01/52	\$	845,000.00	\$	265,000.00	\$	24,716.25	
11/01/52	\$	580,000.00	\$	-	\$	16,965.00	\$ 306,681.25
05/01/53	\$	580,000.00	\$	280,000.00	\$	16,965.00	\$ -
11/01/53	\$	300,000.00	\$	-	\$	8,775.00	\$ 305,740.00
05/01/54	\$	300,000.00	\$	300,000.00	\$	8,775.00	\$ 308,775.00
			\$	4,265,000.00	\$	4,427,007.50	\$ 8,875,005.00

Lake Mattie Preserve

Community Development District

Proposed Budget Debt Service Fund Series 2025

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Revenues					
Assessments	\$ 284,854	\$ 290,640	\$ -	\$ 290,640	\$ 284,854
Interest Income	\$ 2,817	\$ 10,541	\$ 2,343	\$ 12,884	\$ 6,442
Carry Forward Surplus	\$ 116,927	\$ 122,707	\$ -	\$ 122,707	\$ 133,536
Total Revenues	\$ 404,598	\$ 423,889	\$ 2,343	\$ 426,231	\$ 424,833
Expenses					
Interest- 11/1	\$ 114,153	\$ 114,153	\$ -	\$ 114,153	\$ 112,654
Principal - 5/1	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ 60,000
Interest - 5/1	\$ 114,153	\$ 114,153	\$ -	\$ 114,153	\$ 112,654
Total Expenditures	\$ 283,305	\$ 283,305	\$ -	\$ 283,305	\$ 285,308
Other Financing Sources/(Uses)					
Transfer In/(Out)	\$ -	\$ (9,390)	\$ -	\$ (9,390)	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ (9,390)	\$ -	\$ (9,390)	\$ -
Excess Revenues/(Expenditures)	\$ 121,293	\$ 131,194	\$ 2,343	\$ 133,536	\$ 139,525

*Carry forward less amount in Reserve funds.

Series 2025
Interest - 11/01/27 **\$111,019**

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family (rear)	94	\$113,496	\$1,207.40	\$1,298.28
Single Family (front)	123	\$171,359	\$1,393.16	\$1,498.02
Total ERU's	217	\$284,854		

Lake Mattie Preserve
Community Development District
Series 2025 Special Assessment Bonds
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/26	\$ 4,055,000.00		\$ 112,653.75	\$ 281,806.25
05/01/27	\$ 4,055,000.00	\$ 60,000.00	\$ 112,653.75	
11/01/27	\$ 3,995,000.00		\$ 111,018.75	\$ 283,672.50
05/01/28	\$ 3,995,000.00	\$ 60,000.00	\$ 111,018.75	
11/01/28	\$ 3,935,000.00		\$ 109,383.75	\$ 280,402.50
05/01/29	\$ 3,935,000.00	\$ 65,000.00	\$ 109,383.75	
11/01/29	\$ 3,870,000.00		\$ 107,612.50	\$ 281,996.25
05/01/30	\$ 3,870,000.00	\$ 70,000.00	\$ 107,612.50	
11/01/30	\$ 3,800,000.00		\$ 105,705.00	\$ 283,317.50
05/01/31	\$ 3,800,000.00	\$ 75,000.00	\$ 105,705.00	
11/01/31	\$ 3,725,000.00		\$ 103,661.25	\$ 284,366.25
05/01/32	\$ 3,725,000.00	\$ 75,000.00	\$ 103,661.25	
11/01/32	\$ 3,650,000.00		\$ 101,617.50	\$ 280,278.75
05/01/33	\$ 3,650,000.00	\$ 80,000.00	\$ 101,617.50	
11/01/33	\$ 3,570,000.00		\$ 99,437.50	\$ 281,055.00
05/01/34	\$ 3,570,000.00	\$ 85,000.00	\$ 99,437.50	
11/01/34	\$ 3,485,000.00		\$ 97,121.25	\$ 281,558.75
05/01/35	\$ 3,485,000.00	\$ 90,000.00	\$ 97,121.25	
11/01/35	\$ 3,395,000.00		\$ 94,668.75	\$ 281,790.00
05/01/36	\$ 3,395,000.00	\$ 95,000.00	\$ 94,668.75	
11/01/36	\$ 3,300,000.00		\$ 92,080.00	\$ 281,748.75
05/01/37	\$ 3,300,000.00	\$ 100,000.00	\$ 92,080.00	
11/01/37	\$ 3,200,000.00		\$ 89,355.00	\$ 281,435.00
05/01/38	\$ 3,200,000.00	\$ 105,000.00	\$ 89,355.00	
11/01/38	\$ 3,095,000.00		\$ 86,493.75	\$ 280,848.75
05/01/39	\$ 3,095,000.00	\$ 115,000.00	\$ 86,493.75	
11/01/39	\$ 2,980,000.00		\$ 83,360.00	\$ 284,853.75
05/01/40	\$ 2,980,000.00	\$ 120,000.00	\$ 83,360.00	
11/01/40	\$ 2,860,000.00		\$ 80,090.00	\$ 283,450.00
05/01/41	\$ 2,860,000.00	\$ 125,000.00	\$ 80,090.00	
11/01/41	\$ 2,735,000.00		\$ 76,683.75	\$ 281,773.75
05/01/42	\$ 2,735,000.00	\$ 135,000.00	\$ 76,683.75	
11/01/42	\$ 2,600,000.00		\$ 73,005.00	\$ 284,688.75
05/01/43	\$ 2,600,000.00	\$ 140,000.00	\$ 73,005.00	
11/01/43	\$ 2,460,000.00		\$ 69,190.00	\$ 282,195.00
05/01/44	\$ 2,460,000.00	\$ 150,000.00	\$ 69,190.00	
11/01/44	\$ 2,310,000.00		\$ 65,102.50	\$ 284,292.50
05/01/45	\$ 2,310,000.00	\$ 155,000.00	\$ 65,102.50	
11/01/45	\$ 2,155,000.00		\$ 60,878.75	\$ 280,981.25
05/01/46	\$ 2,155,000.00	\$ 165,000.00	\$ 60,878.75	
11/01/46	\$ 1,990,000.00		\$ 56,217.50	\$ 282,096.25

Lake Mattie Preserve
Community Development District
Series 2025 Special Assessment Bonds
Amortization Schedule

DATE		BALANCE	PRINCIPAL		INTEREST		TOTAL
05/01/47	\$	1,990,000.00	\$	175,000.00	\$	56,217.50	
11/01/47	\$	1,815,000.00			\$	51,273.75	\$ 282,491.25
05/01/48	\$	1,815,000.00	\$	185,000.00	\$	51,273.75	
11/01/48	\$	1,630,000.00			\$	46,047.50	\$ 282,321.25
05/01/49	\$	1,630,000.00	\$	195,000.00	\$	46,047.50	
11/01/49	\$	1,435,000.00			\$	40,538.75	\$ 281,586.25
05/01/50	\$	1,435,000.00	\$	205,000.00	\$	40,538.75	
11/01/50	\$	1,230,000.00			\$	34,747.50	\$ 280,286.25
05/01/51	\$	1,230,000.00	\$	220,000.00	\$	34,747.50	
11/01/51	\$	1,010,000.00			\$	28,532.50	\$ 283,280.00
05/01/52	\$	1,010,000.00	\$	230,000.00	\$	28,532.50	
11/01/52	\$	780,000.00			\$	22,035.00	\$ 280,567.50
05/01/53	\$	780,000.00	\$	245,000.00	\$	22,035.00	
11/01/53	\$	535,000.00			\$	15,113.75	\$ 282,148.75
05/01/54	\$	535,000.00	\$	260,000.00	\$	15,113.75	
11/01/54	\$	275,000.00			\$	7,768.75	\$ 282,882.50
05/01/55	\$	275,000.00	\$	275,000.00	\$	7,768.75	
11/01/55							\$ 282,768.75
			\$ 4,055,000.00	\$ 4,242,787.50			\$ 8,466,940.00

Lake Mattie Preserve
Community Development District
Proposed Budget
Capital Reserves Fund

Description	Proposed Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
<u>Revenues</u>					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources/(Uses)</u>					
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Lake Mattie Preserve CDD FY 27 Assessment Roll

PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
252723000000014020						
252723000000032010						
252723300000000011						
252723300000000012						
252723300000000021						
252723300000000022						
252723300013000010	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000020	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000030	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000040	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000050	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000060	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000070	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000080	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000090	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000100	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000110	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000120	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000130	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000140	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000150	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000160	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000170	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000180	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000190	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000200	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000210	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000220	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000230	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000240	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000250	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000260	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000270	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000280	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000290	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000300	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000310	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000320	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000330	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000340	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000350	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000360	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000370	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000380	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000390	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000400	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000410	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000420	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000430	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000440	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000450	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000460	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000470	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000480	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000490	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000500	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000510	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000520	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000530	SF - Front	1			\$1,498.02	\$1,498.02

[illegible]

PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
252723300013001160	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001170	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001180	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001190	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001200	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001210	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001220	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001230	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001240	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001250	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001260	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001270	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001280	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001290	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001300	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001310	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001320	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001330	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001340	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001350	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001360	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001370	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001380	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001390	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001400	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001410	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001420	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001430	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001440	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001450	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001460	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001470	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001480	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001490	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001500	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001510	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001520	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001530	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001540	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001550	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001560	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001570	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001580	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001590	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001600	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001610	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001620	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001630	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001640	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001650	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001660	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001670	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001680	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001690	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001700	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001710	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001720	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001730	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001740	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001750	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001760	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001770	SF - Rear	1			\$1,298.28	\$1,298.28

[illegible]

[illegible]

[illegible]

[illegible]

PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
252723300013004260	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004270	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004280	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004290	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004300	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004310	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004320	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004330	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004340	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004350	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004900	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013004910	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013004920	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013004930	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013004940	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013005490	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013005500	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013005510	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013005520	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013005530	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006020	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006030	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006040	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006050	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006060	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006070	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006080	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006090	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006100	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006110	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006120	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006130	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006140	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006150	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006160	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006170	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006180	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006190	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006200	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006210	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006220	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006230	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006240	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006250	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006260	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006270	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006280						
252723300013006290						
252723300013006300						
252723300013006310						
252723300013006320						
252723300013006330						
252723300013006340						
252723300013006350						
252723300013006360						
252723300013006370						
252723300013006380						
252723300013006390						
252723300013006400						
252723300013006410						
252723300013006420						
252723300013006430						

PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
252723300013006440						
252723300013006450						
252723300013006460						
252723300013006470						
252723300013006480						
Total Gross Onroll		471	\$302,733.00	\$332,054.32	\$306,294.78	\$941,082.10
Total Net Onroll			\$281,541.69	\$308,810.52	\$284,854.15	\$875,206.35

Direct Billing Platted

252723300013000220	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000230	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000240	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000250	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000260	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000270	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000280	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000290	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000300	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000310	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000320	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000330	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000340	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000350	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000360	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000370	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000380	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000390	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000400	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000410	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000420	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000430	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000440	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000450	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000460	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000470	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000480	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000490	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000500	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000510	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000520	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000530	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000540	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000550	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000560	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000570	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000580	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000590	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000600	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000610	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000620	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000630	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000640	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000650	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000660	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000670	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000680	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000690	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000700	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000710	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000720	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000730	SF - Front	1	\$1,059.94		\$1,059.94

[illegible]

[illegible]

PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
252723300013002090	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013002100	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013002110	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013002120	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013002130	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013004900	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013004910	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013004920	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013004930	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013004940	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013005490	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013005500	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013005510	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013005520	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013005530	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006020	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006030	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006040	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006050	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006060	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006070	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006080	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006090	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006100	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006110	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006120	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006130	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006140	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006150	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006160	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006170	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006180	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006190	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006200	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006210	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006220	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006230	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006240	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006250	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006260	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006270	SF - Rear	1	\$1,059.94			\$1,059.94
Total Gross Direct Platted		217	\$230,006.98	\$0.00	\$0.00	\$230,006.98
Total Gross Direct Unplatted			\$213,906.49	\$0.00	\$0.00	\$213,906.49
Direct Billing Undeveloped						
252723000000014020		6.25	\$4,112.35	\$0.00	\$0.00	\$4,112.35
252723000000032010		13.74	\$9,036.48	\$0.00	\$0.00	\$9,036.48
252723300000000011		13.71	\$9,016.95	\$0.00	\$0.00	\$9,016.95
252723300000000012		19.50	\$12,824.34	\$0.00	\$0.00	\$12,824.34
252723300000000021		35.09	\$23,069.80	\$0.00	\$0.00	\$23,069.80
252723300000000022		4.87	\$3,199.71	\$0.00	\$0.00	\$3,199.71
Total Gross Direct Undeveloped		93.17	\$61,259.62	\$0.00	\$0.00	\$61,259.62
Total Net Direct Undeveloped			\$56,971.45	\$0.00	\$0.00	\$56,971.45
Total Combined Gross Direct			\$291,266.60	\$0.00	\$0.00	\$291,266.60
Total Combined Net Direct			\$270,877.94	\$0.00	\$0.00	\$270,877.94
Total Gross Asessments			\$593,999.60	\$332,054.32	\$306,294.78	\$1,232,348.70

PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
Total Net Assessments			\$552,419.63	\$308,810.52	\$284,854.15	\$1,146,084.29

EXHIBIT B:
PROPERTY DESCRIPTION

LEGAL DESCRIPTION:

A TRACT OF LAND LOCATED IN SECTION 23, TOWNSHIP 27 SOUTH, RANGE 25 EAST, POLK COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 25 EAST, POLK COUNTY, FLORIDA; THENCE N 89°45'56" E ALONG THE NORTH LINE OF SAID SECTION, 36.18 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE OF CONE ROAD AND THE POINT OF BEGINNING; THENCE CONTINUE N 89°45'56" E ALONG SAID SECTION LINE, 1,733.04 FEET TO REFERENCE POINT A; THENCE CONTINUE ALONG SAID SECTION LINE N 89°46'56" E, 64 FEET, MORE OR LESS, TO THE SHORELINE OF LAKE MATTHE; THENCE SOUTHEASTERLY ALONG THE SHORELINE OF LAKE MATTHE A DISTANCE OF 1494 FEET, MORE OR LESS TO A POINT ON THE EAST LINE OF THE NORTHWEST 1/4 OF SAID SECTION 23; THENCE S 06°24'07" E ALONG THE EAST LINE OF SAID NORTHWEST 1/4, 73 FEET, MORE OR LESS TO THE SOUTHEAST CORNER OF THE NORTH 1/2 OF SAID NORTHWEST 1/4 AND REFERENCE POINT B, SAID REFERENCE POINT B LYING S 33°21'41" E, 1599.84 FEET FROM THE AFOREMENTIONED REFERENCE POINT A; THENCE N 89°52'14" E ALONG THE NORTH LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 23, 72 FEET, MORE OR LESS, TO A POINT ON THE SHORELINE OF LAKE MATTHE; THENCE SOUTHEASTERLY ALONG THE SHORELINE OF LAKE MATTHE A DISTANCE OF 287 FEET, MORE OR LESS TO A POINT C; THE EAST LINE OF THE WEST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 23; THENCE S 00°23'53" E ALONG THE EAST LINE OF THE WEST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4, 27 FEET, MORE OR LESS, TO REFERENCE POINT C, SAID REFERENCE POINT C LYING S 69°12'20" E, 359.02 FEET FROM THE AFOREMENTIONED REFERENCE POINT B; THENCE CONTINUE S 00°23'53" E ALONG SAID EAST LINE THE WEST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4, 1197.64 FEET TO A POINT ON THE NORTH LINE OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 23; THENCE N 89°57'52" E ALONG THE NORTH LINE OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 23, 931.25 FEET TO A POINT ON THE WEST LINE OF THE EAST 65 FEET OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 23; THENCE S 00°22'54" E ALONG THE WEST LINE OF SAID EAST 65 FEET, 1294.50 FEET TO A POINT ON THE NORTH RIGHT OF WAY LINE OF LAKE MATTHE ROAD PER MAP THEREOF AS SHOWN IN POLK COUNTY MAP BOOK 2, PAGE 268 OF THE OFFICIAL PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG THE NORTH RIGHT OF WAY LINE OF LAKE MATTHE ROAD THE FOLLOWING 21 CALLS: (1) S 89°54'39" W, 334.41 FEET; (2) S 89°19'17" W, 100.00 FEET; (3) S 87°02'08" W, 40.11 FEET; (4) S 89°34'39" W, 60.00 FEET; (5) N 89°50'58" W, 100.00 FEET; (6) S 89°00'17" W, 100.00 FEET; (7) S 89°34'39" W, 300.00 FEET; (8) N 89°50'58" W, 200.01 FEET; (9) S 88°49'31" W, 202.16 FEET; (10) N 89°50'30" W, 99.95 FEET; (11) S 89°35'07" W, 199.88 FEET; (12) S 87°17'35" W, 100.02 FEET; (13) S 89°00'42" W, 99.95 FEET; (14) N 89°47'58" W, 107.87 FEET; (15) N 89°16'05" W, 92.04 FEET; (16) N 87°33'03" W, 100.07 FEET; (17) N 89°50'30" W, 99.95 FEET; (18) S 89°00'42" W, 99.95 FEET; (19) S 86°43'22" W, 60.07 FEET; (20) S 84°02'22" W, 41.06 FEET; (21) S 84°33'38" W, 76.80 FEET TO A POINT ON THE WEST LINE OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23; THENCE N 00°11'08" W ALONG THE WEST LINE OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23, 1319.95 FEET TO THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 23; THENCE S 89°45'05" W ALONG THE SOUTH LINE OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 23, 1293.76 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 559, PER FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP SECTION 16400-2510; THENCE N 00°25'29" W ALONG SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 559, 1084.06 FEET; THENCE N 89°46'53" E ALONG SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 559 PER RIGHT OF WAY TAKING RECORDED IN OFFICIAL RECORDS BOOK 3455, PAGE 1774 OF THE OFFICIAL PUBLIC RECORDS OF POLK COUNTY, FLORIDA, 35.00 FEET; THENCE N 00°11'07" W ALONG SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 559, 305.53 FEET TO A POINT OF CURVATURE OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 754.49 FEET, BEING SUSTAINED BY A CHORD BEARING AND DISTANCE OF N 08°56'43" W, 229.81 FEET; THENCE ALONG AND AROUND THE ARC OF SAID CURVE AND EASTERLY RIGHT OF WAY LINE OF COUNTY ROAD 559 230.71 FEET TO A POINT; THENCE N 00°34'22" W ALONG THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 559, 192.88 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE OF CONE ROAD; THENCE N 01°34'13" E ALONG THE EAST RIGHT OF WAY LINE OF CONE ROAD, 771.93 FEET TO THE POINT OF BEGINNING, CONTAINING 234.157 ACRES.

SECTION B

SECTION 1

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE MATTIE PRESERVE 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 Lake Mattie Preserve Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

WHEREAS, the District is located in Polk County, Florida (“**County**”); and

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

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

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

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

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

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

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

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

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Lake Mattie Preserve Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the 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, 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 LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT DISTRICT:**

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

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 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.

- a. Tax Roll Assessments.** The collection of the operation and maintenance special assessments and previously levied debt service assessments imposed on the Tax Roll Property shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A and B**.

- b. Direct Bill Assessments.** The collection of the operation and maintenance special assessments and previously levied debt service 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: 25% due no later than October 1, 2026, 25% due no later than January 1, 2027, 25% due no later than April 1, 2027, and 25% due no later than July 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 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 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 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 4TH DAY OF AUGUST 2026.

ATTEST:

**LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Adopted Budget for Fiscal Year 2027

Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

Lake Mattie Preserve
Community Development District

Proposed Budget
FY2027



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Lake Mattie Preserve
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
<u>Revenues</u>					
Assessments - On Roll	\$ 302,512	\$ 308,658	\$ -	\$ 308,658	\$ 281,542
Assessments - Direct	\$ 97,381	\$ 97,379	\$ -	\$ 97,379	\$ 270,880
Developer Contribution	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Interest	\$ -	\$ 1,815	\$ 850	\$ 2,665	\$ -
Total Revenues	\$ 399,893	\$ 407,853	\$ 850	\$ 408,702	\$ 602,421
<u>Expenditures</u>					
<u>General & Administrative</u>					
Supervisor Fees	\$ 12,000	\$ 1,000	\$ 1,200	\$ 2,200	\$ 9,000
FICA Expense	\$ 900	\$ 77	\$ 92	\$ 168	\$ 675
Engineering	\$ 15,000	\$ 1,938	\$ 3,750	\$ 5,688	\$ 15,000
Attorney	\$ 25,000	\$ 5,137	\$ 3,148	\$ 8,285	\$ 20,000
Annual Audit	\$ 6,500	\$ 6,600	\$ -	\$ 6,600	\$ 6,700
Assessment Administration	\$ 5,150	\$ 5,150	\$ -	\$ 5,150	\$ 5,408
Arbitrage	\$ 900	\$ 1,350	\$ -	\$ 1,350	\$ 900
Dissemination	\$ 6,180	\$ 4,635	\$ 1,545	\$ 6,180	\$ 6,489
Trustee Fees	\$ 4,446	\$ 6,723	\$ -	\$ 6,723	\$ 8,493
Management Fees	\$ 40,556	\$ 30,417	\$ 10,139	\$ 40,556	\$ 40,556
Information Technology	\$ 1,947	\$ 1,460	\$ 487	\$ 1,947	\$ 2,044
Website Maintenance	\$ 1,298	\$ 974	\$ 325	\$ 1,298	\$ 1,363
Postage & Delivery	\$ 1,000	\$ 193	\$ 250	\$ 443	\$ 1,000
Insurance	\$ 6,934	\$ 5,732	\$ 2,242	\$ 7,974	\$ 6,305
Copies	\$ 500	\$ 3	\$ 125	\$ 128	\$ 500
Legal Advertising	\$ 5,000	\$ 560	\$ 1,250	\$ 1,810	\$ 2,500
Other Current Charges	\$ 3,000	\$ 420	\$ 140	\$ 561	\$ 2,000
Office Supplies	\$ 445	\$ 4	\$ 111	\$ 115	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 136,931	\$ 72,548	\$ 24,803	\$ 97,351	\$ 129,357
<u>Operations & Maintenance</u>					
<u>Field Expenditures</u>					
Property Insurance	\$ 7,500	\$ 2,204	\$ -	\$ 2,204	\$ 15,000
Field Management	\$ 15,000	\$ 5,625	\$ 1,875	\$ 7,500	\$ 15,000
Landscape Maintenance	\$ 73,500	\$ 53,854	\$ 18,168	\$ 72,022	\$ 122,672
Landscape Replacement	\$ 7,500	\$ 1,950	\$ 1,875	\$ 3,825	\$ 7,500
Streetlights	\$ 19,558	\$ 66,157	\$ 17,186	\$ 83,343	\$ 85,000
Electric	\$ 2,000	\$ 2,670	\$ 2,871	\$ 5,541	\$ 6,000
Aquatic Maintenance	\$ 10,800	\$ -	\$ 2,700	\$ 2,700	\$ 3,600
Pond Basin Maintenance	\$ 9,000	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 4,500	\$ 3,882	\$ 1,125	\$ 5,007	\$ 5,000
Water and Sewer	\$ 30,000	\$ 699	\$ 2,098	\$ 2,797	\$ -
General Repairs & Maintenance	\$ 12,500	\$ 2,860	\$ 3,125	\$ 5,985	\$ 12,500
Field Contingency	\$ 4,200	\$ 6,983	\$ 1,050	\$ 8,033	\$ 15,000
Subtotal Field Expenditures	\$ 196,058	\$ 146,885	\$ 52,073	\$ 198,958	\$ 287,272

Lake Mattie Preserve

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Amenity Expenditures					
Amenity - Electric	\$ 5,500	\$ -	\$ 3,600	\$ 3,600	\$ 14,400
Amenity - Water	\$ 2,750	\$ -	\$ 2,500	\$ 2,500	\$ 10,000
Internet	\$ 1,500	\$ -	\$ 250	\$ 250	\$ 1,000
Pest Control	\$ 904	\$ -	\$ 258	\$ 258	\$ 1,032
Janitorial Service	\$ 12,000	\$ -	\$ 3,375	\$ 3,375	\$ 13,500
Security Services	\$ 15,000	\$ -	\$ 8,250	\$ 8,250	\$ 33,000
Amenity Management	\$ 10,000	\$ 833	\$ 2,513	\$ 3,347	\$ 10,000
Pool Maintenance	\$ 10,500	\$ -	\$ 5,400	\$ 5,400	\$ 21,600
Amenity Repairs & Maintenance	\$ 5,000	\$ -	\$ 1,875	\$ 1,875	\$ 7,500
Holiday Lighting	\$ -	\$ -	\$ -	\$ -	\$ 8,760
Amenity Contingency	\$ 3,750	\$ 290	\$ 3,750	\$ 4,040	\$ 15,000
Subtotal Amenity Expenditures	\$ 66,904	\$ 1,123	\$ 31,771	\$ 32,895	\$ 135,792
Total Operations & Maintenance	\$ 262,962	\$ 148,008	\$ 83,844	\$ 231,852	\$ 423,064
<u>Other Financing Sources/(Uses):</u>					
Capital Reserve - Transfer	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Expenditures	\$ 399,893	\$ 220,555	\$ 108,648	\$ 329,203	\$ 602,421
Excess Revenues/(Expenditures)	\$ -	\$ 187,297	\$ (107,798)	\$ 79,499	\$ -

Net Assessments	\$552,421
Add: Discounts & Collections 7%	\$41,580
Gross Assessments	<u>\$594,001</u>

Product	ERU	Assessable Units	Total ERU's	Net Assessment	Net Per Unit	Gross Per Unit
Townhome - Phase 1	0.75	90	67.50	\$82,091.02	\$912.12	\$980.78
Single Family - Phase 1	1.00	164	164.00	\$199,450.78	\$1,216.16	\$1,307.70
Single Family - Phase 2	1.00	217	217.00	\$213,907.43	\$985.75	\$1,059.94
Undeveloped	0.13	353	46.85	\$56,972.10	\$161.39	\$173.54
Total ERU's		824	495.35	\$552,421.33		

Product	FY2027	FY2026	Increase/ (Decrease)
Townhome	\$980.78	\$1,053.83	-\$73.05
Single Family - Phase 1	\$1,307.70	\$1,405.11	-\$97.40
Single Family - Phase 2	\$1,059.94		

Lake Mattie Preserve

Community Development District

General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem special assessment on all taxable property within the District, to fund all General Operating and Maintenance Expenditures for 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

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

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

Annual Audit

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

Assessment Administration

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

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on bond Series 2024 and Series 2025.

Lake Mattie Preserve

Community Development District

General Fund Narrative

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon on bond Series 2024 and Series 2025.

Trustee Fees

The District will incur trustee related costs with the issuance of bond Series 2024 and Series 2025.

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 various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

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

Postage & Delivery

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

Insurance

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

Copies

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

Legal Advertising

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

Other Current Charges

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

Lake Mattie Preserve

Community Development District

General Fund Narrative

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.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce 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

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake 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

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

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

Streetlights

Represents the cost to maintain street lights within the District Boundaries tha LMP FY26 Proposed Budget Narrativet are expected to be in place throughout the fiscal year.

Electric

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

Aquatic Maintenance

Involves the routine care of water bodies to maintain their health, appearance, and function. This includes tasks like weed control, debris removal, water quality checks, and shoreline upkeep.

Irrigation Repairs

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

Lake Mattie Preserve

Community Development District

General Fund Narrative

Water & Sewer

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

General Repairs & Maintenance

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

Field Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity – Water

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

Internet

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

Pest Control

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

Janitorial Services

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

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities as well as maintaining security systems in place.

Amenity Management

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

Pool Maintenance

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

Lake Mattie Preserve
Community Development District
General Fund Narrative

Amenity Repairs & Maintenance

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

Holiday Lighting

Enhance festive celebrations with vibrant and energy-efficient holiday lighting. Proper installation and weatherproofing ensure safety and longevity, while timers and smart controls add convenience. Thoughtful placement can create a warm and inviting atmosphere for any space.

Amenity Contingency

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

Other Financing Sources/(Uses)

Capital Reserves - Transfer

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

Lake Mattie Preserve

Community Development District

Proposed Budget Debt Service Fund Series 2024

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Revenues					
Assessments	\$ 308,811	\$ 315,083	\$ -	\$ 315,083	\$ 308,811
Interest Income	\$ 11,118	\$ 12,272	\$ 2,727	\$ 14,999	\$ 7,499
Carry Forward Surplus	\$ 152,711	\$ 155,423	\$ -	\$ 155,423	\$ 179,511
Total Revenues	\$ 472,639	\$ 482,779	\$ 2,727	\$ 485,506	\$ 495,821
Expenses					
Interest- 11/1	\$ 122,998	\$ 122,998	\$ -	\$ 122,998	\$ 121,348
Principal - 5/1	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 65,000
Interest - 5/1	\$ 122,998	\$ 122,998	\$ -	\$ 122,998	\$ 121,348
Total Expenditures	\$ 305,995	\$ 305,995	\$ -	\$ 305,995	\$ 307,695
Excess Revenues/(Expenditures)	\$ 166,644	\$ 176,784	\$ 2,727	\$ 179,511	\$ 188,126

*Carry forward less amount in Reserve funds.

Series 2024
Interest - 11/01/27 \$119,560

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Townhome	90	\$92,030	\$1,022.55	\$1,099.52
Single Family (rear)	64	\$77,342	\$1,208.47	\$1,299.43
Single Family (front)	100	\$139,439	\$1,394.39	\$1,499.34
Total ERU's	254	\$308,811		

Lake Mattie Preserve
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

DATE		BALANCE		PRINCIPAL		INTEREST		TOTAL
11/01/26	\$	4,265,000.00	\$	-	\$	121,347.50	\$	304,345.00
05/01/27	\$	4,265,000.00	\$	65,000.00	\$	121,347.50		
11/01/27	\$	4,200,000.00	\$	-	\$	119,560.00	\$	305,907.50
05/01/28	\$	4,200,000.00	\$	70,000.00	\$	119,560.00		
11/01/28	\$	4,130,000.00	\$	-	\$	117,635.00	\$	307,195.00
05/01/29	\$	4,130,000.00	\$	75,000.00	\$	117,635.00		
11/01/29	\$	4,055,000.00	\$	-	\$	115,572.50	\$	308,207.50
05/01/30	\$	4,055,000.00	\$	75,000.00	\$	115,572.50		
11/01/30	\$	3,980,000.00	\$	-	\$	113,510.00	\$	304,082.50
05/01/31	\$	3,980,000.00	\$	80,000.00	\$	113,510.00		
11/01/31	\$	3,900,000.00	\$	-	\$	111,310.00	\$	304,820.00
05/01/32	\$	3,900,000.00	\$	85,000.00	\$	111,310.00		
11/01/32	\$	3,815,000.00	\$	-	\$	108,972.50	\$	305,282.50
05/01/33	\$	3,815,000.00	\$	90,000.00	\$	108,972.50		
11/01/33	\$	3,725,000.00	\$	-	\$	106,497.50	\$	305,470.00
05/01/34	\$	3,725,000.00	\$	95,000.00	\$	106,497.50		
11/01/34	\$	3,630,000.00	\$	-	\$	103,885.00	\$	305,382.50
05/01/35	\$	3,630,000.00	\$	100,000.00	\$	103,885.00		
11/01/35	\$	3,530,000.00	\$	-	\$	101,135.00	\$	305,020.00
05/01/36	\$	3,530,000.00	\$	105,000.00	\$	101,135.00		
11/01/36	\$	3,425,000.00	\$	-	\$	98,247.50	\$	304,382.50
05/01/37	\$	3,425,000.00	\$	115,000.00	\$	98,247.50		
11/01/37	\$	3,310,000.00	\$	-	\$	95,085.00	\$	308,332.50
05/01/38	\$	3,310,000.00	\$	120,000.00	\$	95,085.00		
11/01/38	\$	3,190,000.00	\$	-	\$	91,785.00	\$	306,870.00
05/01/39	\$	3,190,000.00	\$	125,000.00	\$	91,785.00		
11/01/39	\$	3,065,000.00	\$	-	\$	88,347.50	\$	305,132.50
05/01/40	\$	3,065,000.00	\$	135,000.00	\$	88,347.50		
11/01/40	\$	2,930,000.00	\$	-	\$	84,635.00	\$	307,982.50
05/01/41	\$	2,930,000.00	\$	140,000.00	\$	84,635.00		
11/01/41	\$	2,790,000.00	\$	-	\$	80,785.00	\$	305,420.00
05/01/42	\$	2,790,000.00	\$	150,000.00	\$	80,785.00		
11/01/42	\$	2,640,000.00	\$	-	\$	76,660.00	\$	307,445.00
05/01/43	\$	2,640,000.00	\$	155,000.00	\$	76,660.00		
11/01/43	\$	2,485,000.00	\$	-	\$	72,397.50	\$	304,057.50
05/01/44	\$	2,485,000.00	\$	165,000.00	\$	72,397.50		
11/01/44	\$	2,320,000.00	\$	-	\$	67,860.00	\$	305,257.50
05/01/45	\$	2,320,000.00	\$	175,000.00	\$	67,860.00		
11/01/45	\$	2,145,000.00	\$	-	\$	62,741.25	\$	305,601.25
05/01/46	\$	2,145,000.00	\$	185,000.00	\$	62,741.25		
11/01/46	\$	1,960,000.00	\$	-	\$	57,330.00	\$	305,071.25

Lake Mattie Preserve
Community Development District
Series 2024 Special Assessment Bonds
Amortization Schedule

DATE		BALANCE	PRINCIPAL		INTEREST		TOTAL
05/01/47	\$	1,960,000.00	\$	200,000.00	\$	57,330.00	
11/01/47	\$	1,760,000.00	\$	-	\$	51,480.00	\$ 308,810.00
05/01/48	\$	1,760,000.00	\$	210,000.00	\$	51,480.00	
11/01/48	\$	1,550,000.00	\$	-	\$	45,337.50	\$ 306,817.50
05/01/49	\$	1,550,000.00	\$	220,000.00	\$	45,337.50	
11/01/49	\$	1,330,000.00	\$	-	\$	38,902.50	\$ 304,240.00
05/01/50	\$	1,330,000.00	\$	235,000.00	\$	38,902.50	
11/01/50	\$	1,095,000.00	\$	-	\$	32,028.75	\$ 305,931.25
05/01/51	\$	1,095,000.00	\$	250,000.00	\$	32,028.75	
11/01/51	\$	845,000.00	\$	-	\$	24,716.25	\$ 306,745.00
05/01/52	\$	845,000.00	\$	265,000.00	\$	24,716.25	
11/01/52	\$	580,000.00	\$	-	\$	16,965.00	\$ 306,681.25
05/01/53	\$	580,000.00	\$	280,000.00	\$	16,965.00	\$ -
11/01/53	\$	300,000.00	\$	-	\$	8,775.00	\$ 305,740.00
05/01/54	\$	300,000.00	\$	300,000.00	\$	8,775.00	\$ 308,775.00
			\$	4,265,000.00	\$	4,427,007.50	\$ 8,875,005.00

Lake Mattie Preserve

Community Development District

Proposed Budget Debt Service Fund Series 2025

Description	Adopted Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
Revenues					
Assessments	\$ 284,854	\$ 290,640	\$ -	\$ 290,640	\$ 284,854
Interest Income	\$ 2,817	\$ 10,541	\$ 2,343	\$ 12,884	\$ 6,442
Carry Forward Surplus	\$ 116,927	\$ 122,707	\$ -	\$ 122,707	\$ 133,536
Total Revenues	\$ 404,598	\$ 423,889	\$ 2,343	\$ 426,231	\$ 424,833
Expenses					
Interest- 11/1	\$ 114,153	\$ 114,153	\$ -	\$ 114,153	\$ 112,654
Principal - 5/1	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ 60,000
Interest - 5/1	\$ 114,153	\$ 114,153	\$ -	\$ 114,153	\$ 112,654
Total Expenditures	\$ 283,305	\$ 283,305	\$ -	\$ 283,305	\$ 285,308
Other Financing Sources/(Uses)					
Transfer In/(Out)	\$ -	\$ (9,390)	\$ -	\$ (9,390)	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ (9,390)	\$ -	\$ (9,390)	\$ -
Excess Revenues/(Expenditures)	\$ 121,293	\$ 131,194	\$ 2,343	\$ 133,536	\$ 139,525

*Carry forward less amount in Reserve funds.

Series 2025
Interest - 11/01/27 **\$111,019**

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family (rear)	94	\$113,496	\$1,207.40	\$1,298.28
Single Family (front)	123	\$171,359	\$1,393.16	\$1,498.02
Total ERU's	217	\$284,854		

Lake Mattie Preserve
Community Development District
Series 2025 Special Assessment Bonds
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/26	\$ 4,055,000.00		\$ 112,653.75	\$ 281,806.25
05/01/27	\$ 4,055,000.00	\$ 60,000.00	\$ 112,653.75	
11/01/27	\$ 3,995,000.00		\$ 111,018.75	\$ 283,672.50
05/01/28	\$ 3,995,000.00	\$ 60,000.00	\$ 111,018.75	
11/01/28	\$ 3,935,000.00		\$ 109,383.75	\$ 280,402.50
05/01/29	\$ 3,935,000.00	\$ 65,000.00	\$ 109,383.75	
11/01/29	\$ 3,870,000.00		\$ 107,612.50	\$ 281,996.25
05/01/30	\$ 3,870,000.00	\$ 70,000.00	\$ 107,612.50	
11/01/30	\$ 3,800,000.00		\$ 105,705.00	\$ 283,317.50
05/01/31	\$ 3,800,000.00	\$ 75,000.00	\$ 105,705.00	
11/01/31	\$ 3,725,000.00		\$ 103,661.25	\$ 284,366.25
05/01/32	\$ 3,725,000.00	\$ 75,000.00	\$ 103,661.25	
11/01/32	\$ 3,650,000.00		\$ 101,617.50	\$ 280,278.75
05/01/33	\$ 3,650,000.00	\$ 80,000.00	\$ 101,617.50	
11/01/33	\$ 3,570,000.00		\$ 99,437.50	\$ 281,055.00
05/01/34	\$ 3,570,000.00	\$ 85,000.00	\$ 99,437.50	
11/01/34	\$ 3,485,000.00		\$ 97,121.25	\$ 281,558.75
05/01/35	\$ 3,485,000.00	\$ 90,000.00	\$ 97,121.25	
11/01/35	\$ 3,395,000.00		\$ 94,668.75	\$ 281,790.00
05/01/36	\$ 3,395,000.00	\$ 95,000.00	\$ 94,668.75	
11/01/36	\$ 3,300,000.00		\$ 92,080.00	\$ 281,748.75
05/01/37	\$ 3,300,000.00	\$ 100,000.00	\$ 92,080.00	
11/01/37	\$ 3,200,000.00		\$ 89,355.00	\$ 281,435.00
05/01/38	\$ 3,200,000.00	\$ 105,000.00	\$ 89,355.00	
11/01/38	\$ 3,095,000.00		\$ 86,493.75	\$ 280,848.75
05/01/39	\$ 3,095,000.00	\$ 115,000.00	\$ 86,493.75	
11/01/39	\$ 2,980,000.00		\$ 83,360.00	\$ 284,853.75
05/01/40	\$ 2,980,000.00	\$ 120,000.00	\$ 83,360.00	
11/01/40	\$ 2,860,000.00		\$ 80,090.00	\$ 283,450.00
05/01/41	\$ 2,860,000.00	\$ 125,000.00	\$ 80,090.00	
11/01/41	\$ 2,735,000.00		\$ 76,683.75	\$ 281,773.75
05/01/42	\$ 2,735,000.00	\$ 135,000.00	\$ 76,683.75	
11/01/42	\$ 2,600,000.00		\$ 73,005.00	\$ 284,688.75
05/01/43	\$ 2,600,000.00	\$ 140,000.00	\$ 73,005.00	
11/01/43	\$ 2,460,000.00		\$ 69,190.00	\$ 282,195.00
05/01/44	\$ 2,460,000.00	\$ 150,000.00	\$ 69,190.00	
11/01/44	\$ 2,310,000.00		\$ 65,102.50	\$ 284,292.50
05/01/45	\$ 2,310,000.00	\$ 155,000.00	\$ 65,102.50	
11/01/45	\$ 2,155,000.00		\$ 60,878.75	\$ 280,981.25
05/01/46	\$ 2,155,000.00	\$ 165,000.00	\$ 60,878.75	
11/01/46	\$ 1,990,000.00		\$ 56,217.50	\$ 282,096.25

Lake Mattie Preserve
Community Development District
Series 2025 Special Assessment Bonds
Amortization Schedule

DATE		BALANCE	PRINCIPAL		INTEREST		TOTAL
05/01/47	\$	1,990,000.00	\$	175,000.00	\$	56,217.50	
11/01/47	\$	1,815,000.00			\$	51,273.75	\$ 282,491.25
05/01/48	\$	1,815,000.00	\$	185,000.00	\$	51,273.75	
11/01/48	\$	1,630,000.00			\$	46,047.50	\$ 282,321.25
05/01/49	\$	1,630,000.00	\$	195,000.00	\$	46,047.50	
11/01/49	\$	1,435,000.00			\$	40,538.75	\$ 281,586.25
05/01/50	\$	1,435,000.00	\$	205,000.00	\$	40,538.75	
11/01/50	\$	1,230,000.00			\$	34,747.50	\$ 280,286.25
05/01/51	\$	1,230,000.00	\$	220,000.00	\$	34,747.50	
11/01/51	\$	1,010,000.00			\$	28,532.50	\$ 283,280.00
05/01/52	\$	1,010,000.00	\$	230,000.00	\$	28,532.50	
11/01/52	\$	780,000.00			\$	22,035.00	\$ 280,567.50
05/01/53	\$	780,000.00	\$	245,000.00	\$	22,035.00	
11/01/53	\$	535,000.00			\$	15,113.75	\$ 282,148.75
05/01/54	\$	535,000.00	\$	260,000.00	\$	15,113.75	
11/01/54	\$	275,000.00			\$	7,768.75	\$ 282,882.50
05/01/55	\$	275,000.00	\$	275,000.00	\$	7,768.75	
11/01/55							\$ 282,768.75
			\$ 4,055,000.00	\$ 4,242,787.50			\$ 8,466,940.00

Lake Mattie Preserve
Community Development District
Proposed Budget
Capital Reserves Fund

Description	Proposed Budget FY2026	Actuals Thru 6/30/2026	Projected Next 3 Months	Projected Thru 9/30/2026	Proposed Budget FY2027
<u>Revenues</u>					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources/(Uses)</u>					
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Lake Mattie Preserve CDD FY 27 Assessment Roll

PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
252723000000014020						
252723000000032010						
252723300000000011						
252723300000000012						
252723300000000021						
252723300000000022						
252723300013000010	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000020	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000030	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000040	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000050	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000060	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000070	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000080	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000090	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000100	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000110	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000120	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000130	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000140	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000150	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000160	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000170	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000180	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000190	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000200	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000210	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013000220	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000230	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000240	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000250	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000260	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000270	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000280	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000290	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000300	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000310	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000320	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000330	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000340	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000350	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000360	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000370	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000380	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000390	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000400	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000410	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000420	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000430	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000440	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000450	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000460	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000470	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000480	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000490	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000500	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000510	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000520	SF - Front	1			\$1,498.02	\$1,498.02
252723300013000530	SF - Front	1			\$1,498.02	\$1,498.02

[illegible]

PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
252723300013001160	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001170	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001180	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001190	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001200	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001210	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001220	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001230	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001240	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001250	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001260	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001270	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001280	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001290	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001300	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001310	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001320	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001330	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001340	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001350	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001360	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001370	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001380	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001390	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001400	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001410	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001420	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001430	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001440	SF - Front	1			\$1,498.02	\$1,498.02
252723300013001450	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001460	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001470	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001480	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001490	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001500	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001510	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001520	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001530	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001540	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001550	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013001560	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001570	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001580	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001590	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001600	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001610	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001620	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001630	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001640	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001650	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001660	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001670	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001680	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001690	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001700	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001710	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001720	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001730	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001740	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001750	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001760	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013001770	SF - Rear	1			\$1,298.28	\$1,298.28

[illegible]

[illegible]

[illegible]

[illegible]

PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
252723300013004260	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004270	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004280	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004290	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004300	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004310	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004320	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004330	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004340	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004350	SF - Front	1	\$1,307.70	\$1,499.34		\$2,807.04
252723300013004900	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013004910	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013004920	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013004930	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013004940	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013005490	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013005500	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013005510	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013005520	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013005530	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006020	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006030	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006040	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006050	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006060	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006070	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006080	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006090	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006100	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006110	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006120	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006130	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006140	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006150	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006160	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006170	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006180	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006190	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006200	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006210	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006220	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006230	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006240	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006250	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006260	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006270	SF - Rear	1			\$1,298.28	\$1,298.28
252723300013006280						
252723300013006290						
252723300013006300						
252723300013006310						
252723300013006320						
252723300013006330						
252723300013006340						
252723300013006350						
252723300013006360						
252723300013006370						
252723300013006380						
252723300013006390						
252723300013006400						
252723300013006410						
252723300013006420						
252723300013006430						

PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
252723300013006440						
252723300013006450						
252723300013006460						
252723300013006470						
252723300013006480						
Total Gross Onroll		471	\$302,733.00	\$332,054.32	\$306,294.78	\$941,082.10
Total Net Onroll			\$281,541.69	\$308,810.52	\$284,854.15	\$875,206.35

Direct Billing Platted

252723300013000220	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000230	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000240	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000250	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000260	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000270	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000280	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000290	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000300	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000310	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000320	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000330	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000340	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000350	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000360	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000370	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000380	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000390	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000400	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000410	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000420	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000430	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000440	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000450	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000460	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000470	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000480	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000490	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000500	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000510	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000520	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000530	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000540	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000550	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000560	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000570	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000580	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000590	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000600	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000610	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000620	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000630	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000640	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000650	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000660	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000670	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000680	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000690	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000700	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000710	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000720	SF - Front	1	\$1,059.94		\$1,059.94
252723300013000730	SF - Front	1	\$1,059.94		\$1,059.94

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PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
252723300013002090	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013002100	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013002110	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013002120	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013002130	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013004900	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013004910	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013004920	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013004930	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013004940	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013005490	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013005500	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013005510	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013005520	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013005530	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006020	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006030	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006040	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006050	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006060	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006070	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006080	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006090	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006100	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006110	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006120	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006130	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006140	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006150	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006160	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006170	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006180	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006190	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006200	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006210	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006220	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006230	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006240	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006250	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006260	SF - Rear	1	\$1,059.94			\$1,059.94
252723300013006270	SF - Rear	1	\$1,059.94			\$1,059.94
Total Gross Direct Platted		217	\$230,006.98	\$0.00	\$0.00	\$230,006.98
Total Gross Direct Unplatted			\$213,906.49	\$0.00	\$0.00	\$213,906.49
Direct Billing Undeveloped						
252723000000014020		6.25	\$4,112.35	\$0.00	\$0.00	\$4,112.35
252723000000032010		13.74	\$9,036.48	\$0.00	\$0.00	\$9,036.48
252723300000000011		13.71	\$9,016.95	\$0.00	\$0.00	\$9,016.95
252723300000000012		19.50	\$12,824.34	\$0.00	\$0.00	\$12,824.34
252723300000000021		35.09	\$23,069.80	\$0.00	\$0.00	\$23,069.80
252723300000000022		4.87	\$3,199.71	\$0.00	\$0.00	\$3,199.71
Total Gross Direct Undeveloped		93.17	\$61,259.62	\$0.00	\$0.00	\$61,259.62
Total Net Direct Undeveloped			\$56,971.45	\$0.00	\$0.00	\$56,971.45
Total Combined Gross Direct			\$291,266.60	\$0.00	\$0.00	\$291,266.60
Total Combined Net Direct			\$270,877.94	\$0.00	\$0.00	\$270,877.94
Total Gross Asessments			\$593,999.60	\$332,054.32	\$306,294.78	\$1,232,348.70

PARCEL ID	Type	Units	O&M	Series 2024	Series 2025	Total
Total Net Assessments			\$552,419.63	\$308,810.52	\$284,854.15	\$1,146,084.29

SECTION C

SECTION 1

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENDED AND RESTATED RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Lake Mattie Preserve Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, as amended (the “**Act**”), and being situated in the City of Auburndale, Florida; and

WHEREAS, the Act authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, to provide for efficient and effective District operations and to maintain compliance with Florida law, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the *Amended and Restated Rules of Procedure* attached hereto as **Exhibit A** for immediate use and application; and

WHEREAS, the Board has complied with applicable Florida law concerning rule development and adoption.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The attached *Amended and Restated Rules of Procedure* are hereby adopted pursuant to this Resolution as necessary for the conduct of District business. These *Amended and Restated Rules of Procedure* shall remain in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with the Act.

SECTION 2. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 4th day of August 2026.

ATTEST:

**LAKE MATTIE PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

EXHIBIT A

Amended and Restated Rules of Procedure

**AMENDED AND RESTATED RULES OF PROCEDURE
LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

EFFECTIVE AS OF AUGUST 4, 2026

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Rule 1.0 General.

- (1) The Lake Mattie Preserve Community Development District (“District”) was created pursuant to the provisions of Chapter 190 of the Florida Statutes, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (“Rules”) is to describe the general operations of the District.
- (2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.
- (3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by electronic mail or facsimile transmission. Filings are only accepted during normal business hours, which are 9:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.
- (4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

Rule 1.1 Board of Supervisors; Officers and Voting.

- (1) Board of Supervisors. The Board of Supervisors of the District (“Board”) shall consist of five (5) members. Members of the Board (“Supervisors”) appointed by ordinance or rule or elected by landowners must be citizens of the United States of America and residents of the State of Florida. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.
 - (a) Supervisors shall hold office for the term specified by Section 190.006 of the Florida Statutes. If, during the term of office, any Board member(s) vacates their office, the remaining member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.
 - (b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.
 - (c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.
 - (d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.
- (2) Officers. At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.
 - (a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District’s behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a

meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("District Manager") or District Counsel, in whole or in part.

- (b) The Vice-Chairperson shall be a member of the Board and shall have such duties and responsibilities as specifically designated by the Board from time to time. The Vice-Chairperson has the authority to execute resolutions and contracts on the District's behalf in the absence of the Chairperson. If the Vice-Chairperson resigns from office or ceases to be a member of the Board, the Board shall select a Vice-Chairperson. The Vice-Chairperson serves at the pleasure of the Board.
- (c) The Secretary of the Board serves at the pleasure of the Board and need not be a member of the Board. The Secretary shall be responsible for maintaining the minutes of Board meetings and may have other duties assigned by the Board from time to time. An employee of the District Manager may serve as Secretary. The Secretary shall be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (d) The Treasurer need not be a member of the Board but must be a resident of the State of Florida. The Treasurer shall perform duties described in Section 190.007(2) and (3) of the Florida Statutes, as well as those assigned by the Board from time to time. The Treasurer shall serve at the pleasure of the Board. The Treasurer shall either be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (e) In the event that both the Chairperson and Vice-Chairperson are absent from a Board meeting and a quorum is present, the Board may designate one of its members or a member of District staff to convene and conduct the meeting. In such circumstances, any of the Board members present are authorized to execute agreements, resolutions, and other documents approved by the Board at such meeting. In the event that the Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.
- (f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.

- (g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.
- (3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation. Florida Open Meetings Laws apply to such Committees.
- (4) Record Book. The Board shall keep a permanent record book entitled "Record of Proceedings," in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.
- (5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation in the county in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and Committees serving an advisory function shall be open to the public in accordance with the provisions of Chapter 286 of the Florida Statutes.
- (6) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, "voting conflict of interest" shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member's special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.
 - (a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board's Secretary prior to participating in any discussion with the Board on the matter. The Board member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, the Board member may vote or abstain from voting on the matter at issue. If the Board

member was elected by electors residing within the District, the Board member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

The Board's Secretary shall prepare a Memorandum of Voting Conflict (Form 8B) which shall then be signed by the Board member, filed with the Board's Secretary, and provided for attachment to the minutes of the meeting within fifteen (15) days of the meeting.

- (b) If a Board member inadvertently votes on a matter and later learns he or she has a conflict on the matter, the member shall immediately notify the Board's Secretary. Within fifteen (15) days of the notification, the member shall file the appropriate Memorandum of Voting Conflict, which will be attached to the minutes of the Board meeting during which the vote on the matter occurred. The Memorandum of Voting Conflict shall immediately be provided to other Board members and shall be read publicly at the next meeting held subsequent to the filing of the Memorandum of Voting Conflict. The Board member's vote is unaffected by this filing.
- (c) It is not a conflict of interest for a Board member, the District Manager, or an employee of the District to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner.
- (d) In the event that a Board member elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, has a continuing conflict of interest, such Board member is permitted to file a Memorandum of Voting Conflict at any time in which it shall state the nature of the continuing conflict. Only one such continuing Memorandum of Voting Conflict shall be required to be filed for each term the Board member is in office.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 112.3143, 190.006, 190.007, Fla. Stat.

Rule 1.2 District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination.

- (1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:
- (a) Agenda packages for prior twenty-four (24) months and next meeting;
 - (b) Official minutes of meetings, including adopted resolutions of the Board;
 - (c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;
 - (d) Adopted engineer's reports;
 - (e) Adopted assessment methodologies/reports;
 - (f) Adopted disclosure of public financing;
 - (g) Limited Offering Memorandum for each financing undertaken by the District;
 - (h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;
 - (i) District policies and rules;
 - (j) Fiscal year end audits; and
 - (k) Adopted budget for the current fiscal year.

The District Manager shall ensure that each District records office contains the documents required by Florida law.

- (2) Public Records. District public records include, but are not limited to, all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules

is appointed as the District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.

- (3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.
- (4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of \$0.15 per page for one-sided copies and \$0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar (\$1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature and volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "extensive" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars (\$25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be

due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

- (5) Records Retention. The Secretary of the District shall be responsible for retaining the District's records in accordance with applicable Florida law.
- (6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.
- (7) Financial Disclosure Coordination. Unless specifically designated by Board resolution otherwise, the Secretary shall serve as the Financial Disclosure Coordinator ("Coordinator") for the District as required by the Florida Commission on Ethics ("Commission"). The Coordinator shall create, maintain and update a list of the names, e-mail addresses, physical addresses, and names of the agency of, and the office or position held by, all Supervisors and other persons required by Florida law to file a statement of financial interest due to their affiliation with the District ("Reporting Individual"). The Coordinator shall provide this list to the Commission by February 1 of each year, which list shall be current as of December 31 of the prior year. Each Supervisor and Reporting Individual shall promptly notify the Coordinator in writing if there are any changes to such person's name, e-mail address, or physical address. Each Supervisor and Reporting Individual shall promptly notify the Commission in the manner prescribed by the Commission if there are any changes to such person's e-mail address.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 112.31446(3), 112.3145(8)(a)1., 119.07, 119.0701, 190.006, Fla. Stat.

Rule 1.3 Public Meetings, Hearings, and Workshops.

- (1) Notice. Except in emergencies, or as otherwise required by statute or these Rules, at least seven (7) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation in the District and in the county in which the District is located. "General circulation" means a publication that is printed and published at least once a week for the preceding year, offering at least 25% of its words in the English language, qualifies as a periodicals material for postal purposes in the county in which the District is located, is for sale to the public generally, is available to the public generally for the publication of official or other notices, and is customarily containing information of a public character or of interest or of value to the residents or owners of property in the county where published, or of interest or of value to the general public. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published in a newspaper not of limited subject matter, which is published at least five days a week, unless the only newspaper in the county is published less than five days a week, and shall satisfy the requirement to give at least seven (7) days' public notice stated herein. Each Notice shall state, as applicable:
 - (a) The date, time and place of the meeting, hearing or workshop;
 - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
 - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
 - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least three (3) business days before the meeting/hearing/workshop by contacting the District Manager at Jillian Burns at jburns@gmscfl.com at Governmental Management Services Central Florida, LLC, 219 E. Livingston St., Orlando, FL 32801 by telephone (407) 841-5524. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
 - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

- (f) The following or substantially similar language: “The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record.”

The date, time, and place of each meeting, hearing, or workshop of the Board shall additionally be posted on the District’s website at least seven (7) days before each meeting, hearing, or workshop.

- (2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.
- (3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any confidential and any confidential and exempt information, shall be available to the public at least seven days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval (“Meeting Materials”). Inclusion of additional materials for Board consideration other than those defined herein as “meeting materials” shall not convert such materials into Meeting Materials. For good cause, which includes but is not limited to emergency situations, time-sensitive matters, or newly discovered information essential for Board consideration, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

The District may, but is not required to, use the following format, or similar format, in preparing its agenda for its regular meetings:

- Call to order
- Roll call
- Public comment
- Organizational matters
- Review of minutes
- Specific items of old business
- Specific items of new business
- Staff reports
 - (a) District Counsel
 - (b) District Engineer
 - (c) District Manager

1. Financial Report
2. Approval of Expenditures
Supervisor's requests and comments
Public comment
Adjournment

- (4) Minutes. The Secretary shall be responsible for preparing and keeping the minutes of each meeting of the Board. Minutes shall be corrected and approved by the Board at a subsequent meeting. The Secretary may work with other staff members in preparing draft minutes for the Board's consideration.
- (5) Special Requests. Persons wishing to receive, by mail, notices or agendas of meetings, may so advise the District Manager or Secretary at the District Office. Such persons shall furnish a mailing address in writing and shall be required to pre-pay the cost of the copying and postage.
- (6) Emergency Meetings. The Chairperson, or Vice-Chairperson if the Chairperson is unavailable, upon consultation with the District Manager and District Counsel, if available, may convene an emergency meeting of the Board without first having complied with sections (1) and (3) of this Rule, to act on emergency matters that may affect the public health, safety, or welfare. Whenever possible, the District Manager shall make reasonable efforts to provide public notice and notify all Board members of an emergency meeting twenty-four (24) hours in advance. Reasonable efforts may include telephone notification. Notice of the emergency meeting must be provided both before and after the meeting on the District's website, including the specific reasons for the emergency meeting. Whenever an emergency meeting is called, the District Manager shall be responsible for notifying at least one newspaper of general circulation in the District. After an emergency meeting, the Board shall publish in a newspaper of general circulation in the District, the time, date and place of the emergency meeting, the reasons why an emergency meeting was necessary, and a description of the action taken. Actions taken at an emergency meeting may be ratified by the Board at a regularly noticed meeting subsequently held.
- (7) Public Comment. The Board shall set aside three (3) minutes per person, unless extended or reduced by the Chairperson based on the number of speakers, meeting agenda, and other reasonable factors at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.
- (8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Section 190.008 of the Florida Statutes. Once adopted in accord with Section 190.008 of the Florida Statutes, the annual budget(s) may be amended from time to time by action of the Board. Approval of invoices by the Board in excess of the

funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

- (9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.
- (10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist. Extraordinary circumstances may include, but are not limited to, illness, family emergencies, or other significant schedule conflicts which prevent in-person meeting attendance.
- (11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, an opportunity for final board discussion and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.
- (12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:
 - (a) The Board identifies on the record at the original meeting a reasonable need for a continuance;
 - (b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and
 - (c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.

- (13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and the names of the persons anticipated to attend the session. The session must commence at an open meeting in which the Chairperson or Vice-Chairperson announces the commencement of the session, the estimated length of the session, and the names of the persons who will be attending the session. The discussion during the session is confined to settlement negotiations or strategy related to litigation expenses or as may be authorized by law. Only the Board, the District's attorneys (including outside counsel), the District Manager, and the court reporter may attend an Attorney-Client Session. During the session, no votes may be taken and no final decisions concerning settlement can be made. Upon the conclusion of the session, the public meeting is reopened, and the Chairperson or Vice-Chairperson must announce that the session has concluded. The session must be transcribed by a court-reporter and the transcript of the session filed with the District Secretary within a reasonable time after the session. The transcript shall not be available for public inspection until after the conclusion of the litigation.
- (14) Security and Firesafety Board Discussions. Portions of a meeting which relate to or would reveal a security or firesafety system plan or portion thereof made confidential and exempt by section 119.071(3)(a), Florida Statutes, are exempt from the public meeting requirements and other requirements of section 286.011, *Florida Statutes*, and section 24(b), Article 1 of the State Constitution. Should the Board wish to discuss such matters, members of the public shall be required to leave the meeting room during such discussion. Any records of the Board's discussion of such matters, including recordings or minutes, shall be maintained as confidential and exempt records in accordance with Florida law.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 189.069(2)(a)16, 190.006, 190.007, 190.008, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

- (1) Internal Controls. The District shall establish and maintain internal controls designed to:
- (a) Prevent and detect “fraud,” “waste” and “abuse” as those terms are defined in section 11.45(1), *Florida Statutes*; and
 - (b) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and
 - (c) Support economical and efficient operations; and
 - (d) Ensure reliability of financial records and reports; and
 - (e) Safeguard assets.
- (2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 218.33(3), Fla. Stat.

Rule 2.0 Rulemaking Proceedings.

- (1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules. Rulemaking proceedings shall be deemed to have been initiated upon publication of notice by the District. A “rule” is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District (“Rule”). Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.
- (2) Notice of Rule Development.
 - (a) Except when the intended action is the repeal of a Rule, the District shall provide notice of the development of a proposed rule by publication of a Notice of Rule Development in a newspaper of general circulation in the District before providing notice of a proposed rule as required by section (3) of this Rule. Consequently, the Notice of Rule Development shall be published at least seven (7) days before the notice of rulemaking described in Section 2.0(3), *infra.*, and at least thirty-five (35) days prior to the public hearing on the proposed rule. The Notice of Rule Development shall indicate the subject area to be addressed by rule development, provide a short, plain explanation of the purpose and effect of the proposed rule, cite the grant of rulemaking authority for the proposed rule and law being implemented, include the proposed rule number, and include a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft, if available.
 - (b) All rules as drafted shall be consistent with Sections 120.54(1)(g) and 120.54(2)(b) of the Florida Statutes.
- (3) Notice of Proceedings and Proposed Rules.
 - (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall give notice of its intended action, including: a short, plain explanation of the purpose and effect of the proposed action, the proposed rule number (if applicable), a reference to the specific rulemaking authority pursuant to which the rule is adopted, a reference to the section or subsection of the Florida Statutes being implemented, interpreted, or made specific, and the name, e-mail address, and telephone number of the staff member who may be contacted regarding the intended action. The notice shall include a summary of the District’s statement of estimated regulatory costs and the website address where the complete statement of estimated regulatory costs may be viewed, if such a

statement has been prepared pursuant to Section 120.541(2), *Florida Statutes*, and a statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice. The notice shall additionally include a statement that any affected person may request a public hearing by submitting a written request within twenty-one (21) days after the date of publication of the notice. Except when intended action is the repeal of a rule, the notice shall include a reference to both the date on which and the place where the Notice of Rule Development required by section (2) of this Rule appeared.

- (b) The notice shall be published in a newspaper of general circulation in the District and each county in which the District is located not less than twenty-eight (28) days prior to the intended action. The proposed rule and any material proposed to be incorporated by reference shall be available for inspection and copying by the public at the time of the publication of notice.
 - (c) The notice shall be mailed, delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days prior to publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice by mail of District proceedings to adopt, amend, or repeal a rule. Such persons must furnish a mailing address and may be required to pay the cost of copying and mailing.
- (4) Rule Development Workshops. Whenever requested in writing by any affected person, the District must either conduct a rule development workshop prior to proposing rules for adoption or the Chairperson must explain in writing why a workshop is unnecessary. The District may initiate a rule development workshop but is not required to do so.
 - (5) Petitions to Initiate Rulemaking. All Petitions to Initiate Rulemaking proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. Not later than thirty (30) calendar days following the date of filing a petition, the Board shall initiate rulemaking proceedings or deny the petition with a written statement of its reasons for the denial. If the petition is directed to an existing policy that the District has not formally adopted as a rule, the District may, in its discretion, notice and hold a public hearing on the petition to consider the comments of the public directed to the policy, its scope and application, and to consider whether the public interest is served adequately by the application of the policy on a case-by-case basis, as contrasted with its formal adoption as a rule. However, this section shall not be construed as requiring the District to adopt a rule to replace a policy.

- (6) Rulemaking Materials. After the publication of the notice referenced in section (3) of this Rule, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the following materials:
- (a) The text of the proposed rule, or any amendment or repeal of any existing rules;
 - (b) A detailed written statement of the facts and circumstances justifying the proposed rule;
 - (c) A copy of the statement of estimated regulatory costs if required by Section 120.541 of the Florida Statutes; and
 - (d) The published notice.
- (7) Hearing. The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the notice described in section (3) of this Rule, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. The District shall publish notice of the public hearing in a newspaper of general circulation within the District either in the text of the notice described in section (3) of this Rule or in a separate publication at least seven (7) days before the scheduled public hearing. The notice shall specify the date, time, and location of the public hearing, and the name, address, and telephone number of the District contact person who can provide information about the public hearing. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.
- (8) Emergency Rule Adoption. The Board may adopt an emergency rule if it finds that it is necessitated by immediate danger to the public health, safety, or welfare which requires immediate action, or if the Legislature authorizes the Board to adopt emergency rules. Prior to the adoption of an emergency rule, the District Manager shall make reasonable efforts to notify a newspaper of general circulation in the District. Notice of the emergency rules together with the Board's findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority shall be published as soon as possible in a newspaper of general circulation in the District. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule provided that such procedure protects the public interest and complies with applicable law and these provisions.
- (9) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may

be published in a newspaper of general circulation in the county in which the District is located.

- (10) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record. The record shall include, if applicable:
- (a) The texts of the proposed rule and the adopted rule;
 - (b) All notices given for a proposed rule;
 - (c) Any statement of estimated regulatory costs for the rule;
 - (d) A written summary of hearings, if any, on the proposed rule;
 - (e) All written comments received by the District and responses to those written comments; and
 - (f) All notices and findings pertaining to an emergency rule.
- (11) Petitions to Challenge Existing Rules.
- (a) Any person substantially affected by a rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District's authority.
 - (b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a rule is substantially affected by it.
 - (c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other qualified person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.
 - (d) Within thirty (30) days after the hearing, the hearing officer shall render a decision and state the reasons therefor in writing.

- (e) Hearings held under this section shall be de novo in nature. The petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. The hearing officer may:
 - (i) Administer oaths and affirmations;
 - (ii) Rule upon offers of proof and receive relevant evidence;
 - (iii) Regulate the course of the hearing, including any pre-hearing matters;
 - (iv) Enter orders; and
 - (v) Make or receive offers of settlement, stipulation, and adjustment.
 - (f) The petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (12) Variances and Waivers. A “variance” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “waiver” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variances and waivers from District rules may be granted subject to the following:
- (a) Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "substantial hardship" means a demonstrated economic, technological, legal, safety-related, or other significant type of hardship to the person requesting the variance or waiver. For purposes of this section, "principles of fairness" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
 - (b) A person who is subject to regulation by a District Rule may file a petition with the District, requesting a variance or waiver from the District’s Rule. Each petition shall specify:
 - (i) The rule from which a variance or waiver is requested;
 - (ii) The type of action requested;

- (iii) The specific facts that would justify a waiver or variance for the petitioner; and
 - (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.
 - (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by Rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.
 - (d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action.
- (13) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings. Policies adopted by the District which do not consist of rates, fees, rentals or other charges may be, but are not required to be, implemented through rulemaking proceedings.

Specific Authority: §§ 190.011(5), 190.011(15), 190.035, Fla. Stat.

Law Implemented: §§ 120.54, 190.011(5), 190.035(2), Fla. Stat.

Rule 3.0 Competitive Purchase.

- (1) Purpose and Scope. In order to comply with Sections 190.033(1) through (3), 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.
- (3) Definitions.
 - (a) “Competitive Solicitation” means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.
 - (b) “Continuing Contract” means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars (\$2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars (\$200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.
 - (c) “Contractual Service” means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.
 - (d) “Design-Build Contract” means a single contract with a Design-Build Firm for the design and construction of a public construction project.

- (e) “Design-Build Firm” means a partnership, corporation or other legal entity that:
 - (i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or
 - (ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.
- (f) “Design Criteria Package” means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District’s Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.
- (g) “Design Criteria Professional” means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.
- (h) “Emergency Purchase” means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where

the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

- (i) “Invitation to Bid” is a written or electronically posted solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.
- (j) “Invitation to Negotiate” means a written or electronically posted solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.
- (k) “Negotiate” means to conduct legitimate, arm’s length discussions and conferences to reach an agreement on a term or price.
- (l) “Professional Services” means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm's or individual's professional employment or practice.
- (m) “Proposal (or Reply or Response) Most Advantageous to the District” means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:
 - (i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;
 - (ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and
 - (iii) For a cost to the District deemed by the Board to be reasonable.
- (n) “Purchase” means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.

- (o) “Request for Proposals” or “RFP” is a written or electronically posted solicitation for sealed proposals with the title, date, and hour of the public opening designated and requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.
- (p) “Responsive and Responsible Bidder” means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. “Responsive and Responsible Vendor” means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:
 - (i) The ability and adequacy of the professional personnel employed by the entity/individual;
 - (ii) The past performance of the entity/individual for the District and in other professional employment;
 - (iii) The willingness of the entity/individual to meet time and budget requirements;
 - (iv) The geographic location of the entity’s/individual’s headquarters or office in relation to the project;
 - (v) The recent, current, and projected workloads of the entity/individual;
 - (vi) The volume of work previously awarded to the entity/individual, provided that for a public works project as defined in Section 255.0992, *Florida Statutes*, the District may not penalize a bidder for performing a larger volume of construction work for the District or reward a bidder for performing a smaller volume of construction work for the District;

- (vii) Whether the cost components of the bid or proposal are appropriately balanced; and
- (viii) Whether the entity/individual is a certified minority business enterprise as defined in Section 287.0943, *Florida Statutes*.
- (q) “Responsive Bid,” “Responsive Proposal,” “Responsive Reply,” and “Responsive Response” all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.033, 255.0992, 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

- (1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, "Project" means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.
- (2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm's qualification submittal:
 - (a) Hold all required applicable state professional licenses in good standing;
 - (b) Hold all required applicable federal licenses in good standing, if any;
 - (c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and
 - (d) Meet any qualification requirements set forth in the District's Request for Qualifications.

Evidence of compliance with this Rule may be submitted with the qualifications, if requested by the District. In addition, evidence of compliance must be submitted any time requested by the District.

- (3) Public Announcement. Except in cases of valid public emergencies as certified by the Board, the District shall announce each occasion when Professional Services are required for a Project or a Continuing Contract by publishing a notice providing a general description of the Project, or the nature of the Continuing Contract, and the method for interested consultants to apply for consideration. The notice shall appear in at least one (1) newspaper of general circulation in the District and in such other places as the District deems appropriate. The notice must allow at least fourteen (14) days for submittal of qualifications from the date of publication. The District may maintain lists of consultants interested in receiving such notices. These consultants are encouraged to submit annually statements of qualifications and performance data. The District shall make reasonable efforts to provide copies of any notices to such consultants, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process. The Board has the right to reject any and all

qualifications, and such reservation shall be included in the published notice. Consultants not receiving a contract award shall not be entitled to recover from the District any costs of qualification package preparation or submittal.

(4) Competitive Selection.

- (a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:
 - (i) The ability and adequacy of the professional personnel employed by each consultant;
 - (ii) Whether a consultant is a certified minority business enterprise;
 - (iii) Each consultant's past performance;
 - (iv) The willingness of each consultant to meet time and budget requirements;
 - (v) The geographic location of each consultant's headquarters, office and personnel in relation to the project;
 - (vi) The recent, current, and projected workloads of each consultant; and
 - (vii) The volume of work previously awarded to each consultant by the District.
- (b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.
- (c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.
- (d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all consultants

by United States Mail, hand delivery, electronic mail, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

- (a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.
- (b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that "wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting." In addition, any professional service contract under which such a certificate is required, shall contain a provision that "the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs."
- (c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.
- (d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

(6) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

- (7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.
- (8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 190.011(3), 190.033, 287.055, Fla. Stat.

Rule 3.2 Procedure Regarding Auditor Selection.

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts. For audits required under Chapter 190 of the Florida Statutes but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

(1) Definitions.

- (a) "Auditing Services" means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.
- (b) "Committee" means the auditor selection committee appointed by the Board as described in section (2) of this Rule.

(2) Establishment of Auditor Selection Committee. Prior to a public announcement under section (4) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee ("Committee"), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.

(3) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (4) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

- (a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:

- (i) Hold all required applicable state professional licenses in good standing;
- (ii) Hold all required applicable federal licenses in good standing, if any;
- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and
- (iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

If requested in the RFP or other specifications, evidence of compliance with the minimum qualifications as established by the Committee must be submitted with the proposal.

- (b) **Evaluation Criteria.** The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:
 - (i) Ability of personnel;
 - (ii) Experience;
 - (iii) Ability to furnish the required services; and
 - (iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

The Committee may also choose to consider compensation as a factor. If the Committee establishes compensation as one of the factors, compensation shall not be the sole or predominant factor used to evaluate proposals.

- (4) **Public Announcement.** After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (3) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation in the District and the county in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.
- (5) **Request for Proposals.** The Committee shall provide interested firms with a Request for Proposals (“RFP”). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and

place for submitting proposals.

- (6) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed at least seven (7) days in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (3)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.
- (7) Board Selection of Auditor.
 - (a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.
 - (b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.
 - (c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.

- (d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.
- (8) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:
 - (a) A provision specifying the services to be provided and fees or other compensation for such services;
 - (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;
 - (c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;
 - (d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.
 - (e) Provisions required by law that require the auditor to comply with public records laws.
- (9) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by United States Mail, hand delivery, electronic mail, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 218.33, 218.391, Fla. Stat.

Rule 3.3 Purchase of Insurance.

- (1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.
- (2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:
 - (a) The Board shall cause to be prepared a Notice of Invitation to Bid.
 - (b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the District. The notice shall allow at least fourteen (14) days for submittal of bids.
 - (c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.
 - (d) Bids shall be opened at the time and place noted in the Invitation to Bid.
 - (e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.
 - (f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.
 - (g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, relevant business presence and capability to service the District's needs, and the ability of the company to guarantee premium stability may be considered. A contract to purchase insurance shall be

awarded to that company whose response to the Invitation to Bid best meets the overall needs of the District, its officers, employees, and/or dependents.

- (h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all bidders by United States Mail, by hand delivery, or by overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

- (1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:
 - (a) The Board shall cause to be prepared a Request for Qualifications.
 - (b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed prequalification criteria and procedures and allow at least seven (7) days' notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.
 - (c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the District and within the county in which the District is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars (\$250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars (\$250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars (\$500,000).
 - (d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, or hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.
 - (e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

- (f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;
 - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
 - (iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

Evidence of compliance with these Rules must be submitted with the qualifications if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the qualifications.

- (g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.
- (h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.
- (i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.
- (j) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all vendors by United States Mail, electronic mail, hand delivery, or overnight delivery service. The notice shall

include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(3) Suspension, Revocation, or Denial of Qualification

(a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor's pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:

- i. One of the circumstances specified under Section 337.16(2), *Florida Statutes*, has occurred.
- ii. Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.
- iii. The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.
- iv. The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.
- v. The vendor's qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.
- vi. The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.
- vii. The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status

shall remain suspended, revoked, or denied until the documents are furnished.

- viii. The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.
 - ix. The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.
 - x. The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.
 - xi. An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.
 - xii. The vendor or affiliate(s) has been convicted of a contract crime.
 - 1. The term “contract crime” means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.
 - 2. The term “convicted” or “conviction” means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
 - xiii. Any other circumstance constituting “good cause” under Section 337.16(2), *Florida Statutes*, exists.
- (b) The pre-qualified status of a contractor found delinquent under Section 337.16(1), *Florida Statutes*, shall be denied, suspended, or revoked. A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor’s bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.
- (c) The District shall inform the vendor in writing of its intent to deny, suspend, or

revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within ten (10) days after the receipt of the notice of intent, the hearing shall be held within thirty (30) days after receipt by the District of the request for the hearing. The decision shall be issued in writing within fifteen (15) business days after the hearing.

- (d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.
- (e) If a contractor's pre-qualified status is revoked, suspended, or denied and the contractor receives an additional period of revocation, suspension, or denial of its pre-qualified status, the time periods will run consecutively.
- (f) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

- i. Impacts on project schedule, cost, or quality of work;
 - ii. Unsafe conditions allowed to exist;
 - iii. Complaints from the public;
 - iv. Delay or interference with the bidding process;
 - v. The potential for repetition;
 - vi. Integrity of the public contracting process;
 - vii. Effect on the health, safety, and welfare of the public.
- (g) The District shall deny or revoke the pre-qualified status of any contractor and its affiliates for a period of 36 months when it is determined by the District that the contractor has, subsequent to January 1, 1978, been convicted of a contract crime within the jurisdiction of any state or federal court. Any such contractor shall not act as a prime contractor, material supplier, subcontractor, or consultant on any District contract or project during the period of denial or revocation.

(4) Reapplication and Reinstatement

- (a) A contractor whose qualification to bid has been revoked or denied because of contract crime may, at any time after revocation or denial, file a petition for

reapplication or reinstatement. However, a contractor may not petition for reapplication or reinstatement for a period of 24 months after revocation or denial for a subsequent conviction occurring within 10 years of a previous denial or revocation for contract crime.

- (b) If the petition for reapplication or reinstatement is denied, the contractor cannot petition for a subsequent hearing for a period of nine months following the date of the final order of revocation or denial.
- (c) If the petition for reapplication or reinstatement is granted, the contractor must file a current Application for Qualification with the Contracts Administration Office. Reinstatement shall not be effective until issuance of a Certificate of Qualification.

(5) Emergency Suspension and Revocation

- (a) The District may summarily issue an emergency suspension of a contractor's qualification to bid if it finds that imminent danger exists to the public health, safety, or welfare.
- (b) The written notice of emergency suspension shall state the specific facts and reasons for finding an imminent danger to the public health, safety, or welfare exists.
- (c) The District, within 10 days of the emergency suspension, shall initiate formal suspension or revocation proceedings in compliance with Rule 3.4(3), except the 10-day notice requirement shall not be construed to prevent a hearing at the earliest time practicable upon request of the aggrieved party.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.033, 255.0525, 255.20, Fla. Stat.; §§ 14-22.012, 14-22.0121, 14-22.014, Fla. Admin. Code.

Rule 3.5 Construction Contracts, Not Design-Build.

- (1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 190 of the Florida Statutes, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation in the District and in the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by United States Mail, electronic mail, hand delivery, or overnight delivery service.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, or hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

- (d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.
- (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;
 - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and
 - (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Any contractor that has been found guilty by a court of competent jurisdiction of any violation of federal labor or employment tax laws regarding subjects including but not limited to, reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past five (5) years shall be deemed ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response, if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and these Rules. Minor variations in the bids,

proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board, provided such corrections do not result in a material change to the bid amount or create an unfair advantage. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

- (g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.
- (i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all contractors by United States Mail, electronic mail, hand delivery, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the

bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.

- (3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules only when there exists an immediate and serious need for construction services that cannot be met through normal procurement methods and the lack of such services would seriously threaten: (i) the District's ability to perform essential services; (ii) the preservation or protection of property or improvements; or (iii) the health, safety, or welfare of any person. The fact that an Emergency Purchase has occurred or is necessary, along with a detailed description of the basis for the emergency determination, shall be noted in the minutes of the next Board Meeting.
- (6) Exceptions. This Rule is inapplicable when:
 - (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or
 - (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board

that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.6 Construction Contracts, Design-Build.

- (1) Scope. The District may utilize Design-Build Contracts for any public construction project for which the Board determines that use of such contract is in the best interest of the District. When letting a Design-Build Contract, the District shall use the following procedure:
- (2) Procedure.
 - (a) The District shall utilize a Design Criteria Professional meeting the requirements of Section 287.055(2)(k) of the Florida Statutes, when developing a Design Criteria Package, evaluating the proposals and qualifications submitted by Design-Build Firms, and determining compliance of the project construction with the Design Criteria Package. The Design Criteria Professional may be an employee of the District, may be the District Engineer selected by the District pursuant to Section 287.055 of the Florida Statutes, or may be retained pursuant to Rule 3.1. The Design Criteria Professional is not eligible to render services under a Design-Build Contract executed pursuant to the Design Criteria Package.
 - (b) A Design Criteria Package for the construction project shall be prepared and sealed by the Design Criteria Professional. If the project utilizes existing plans, the Design Criteria Professional shall create a Design Criteria Package by supplementing the plans with project specific requirements, if any.
 - (c) The Board may either choose to award the Design-Build Contract pursuant to the competitive proposal selection process set forth in Section 287.055(9) of the Florida Statutes, or pursuant to the qualifications-based selection process pursuant to Rule 3.1.
 - (i) Qualifications-Based Selection. If the process set forth in Rule 3.1 is utilized, subsequent to competitive negotiations, a guaranteed maximum price and guaranteed completion date shall be established.
 - (ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards

and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

1. A Request for Proposals shall be advertised at least once in a newspaper of general circulation in the county in which the District is located. The notice shall allow at least twenty-one (21) days for submittal of sealed proposals, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of proposals.
2. The District may maintain lists of persons interested in receiving notices of Requests for Proposals. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, or hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
3. In order to be eligible to submit a proposal, a firm must, at the time of receipt of the proposals:
 - a. Hold the required applicable state professional licenses in good standing, as defined by Section 287.055(2)(h) of the Florida Statutes;
 - b. Hold all required applicable federal licenses in good standing, if any;
 - c. Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation;
 - d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past five (5) years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the proposal if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the proposal.

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.
5. The Board shall have the right to reject all proposals if the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.
6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.

7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all consultants by United States Mail, hand delivery, electronic mail, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.
9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.
10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.

- (3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.
- (5) Exceptions. This Rule is inapplicable when:
 - (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or
 - (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.7 Payment and Performance Bonds.

- (1) Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.
- (2) Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of \$200,000, the Board should require that the contractor, before commencing the work, execute and record a payment and performance bond in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.
- (3) Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding \$200,000, the contractor may be exempted from executing a payment and performance bond.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

- (1) Purpose and Scope. All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of “goods, supplies, and materials” do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, or hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
 - (d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.
 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

Any firm or individual whose principal place of business is outside the State of Florida must also submit a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that foreign state to business entities whose principal places of business are in that foreign state, in the letting of any or all public contracts. Failure to submit such a written opinion or submission of a false or misleading written opinion may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and this Rule. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid, after taking into account the preferences provided for in this subsection, submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be accepted. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsive and Responsible Bidder whose principal place of business is in the State of

Florida shall be awarded a preference of five percent (5%). If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

To assure full understanding of the responsiveness to the solicitation requirements contained in an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.
- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all vendors by United States Mail, electronic mail, hand delivery, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

- (3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods, supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.
- (4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.
- (5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.
- (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 189.053, 190.033, 287.017, 287.084, Fla. Stat.

Rule 3.9 Maintenance Services.

- (1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, or hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
 - (d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.
 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be

entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
 - (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all vendors by United States Mail, electronic mail, hand delivery, , or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
 - (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.
- (3) Exemptions. Maintenance services that are only available from a single source are exempt from this Rule. Maintenance services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
 - (4) Renewal. Contracts for the purchase of maintenance services subject to this Rule may be renewed for a maximum period of five (5) years.
 - (5) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
 - (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), 190.033, Fla. Stat.
Law Implemented: §§ 119.0701, 190.033, 287.017, Fla. Stat.

Rule 3.10 Contractual Services.

- (1) Exemption from Competitive Purchase. Pursuant to Section 190.033(3) of the Florida Statutes, Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.
- (2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 190.011(3), 190.033, Fla. Stat.

Rule 3.11 Protests with Respect to Proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9.

The resolution of any protests with respect to proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9 shall be in accordance with this Rule.

(1) Filing.

- (a) With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.
- (b) Except for those situations covered by subsection (1)(a) of this Rule, any firm or person who is affected adversely by a District's ranking or intended award under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9 and desires to contest the District's ranking or intended award, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after receipt of the notice of the District's ranking or intended award. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's ranking or intended award. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.
- (c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3,

3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

- (d) The District does not accept documents filed by electronic mail or facsimile transmission. Filings are only accepted during normal business hours, which are 9:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.
- (2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.
- (3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via certified mail, hand delivery, or email with delivery confirmation to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.
- (4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other qualified person as a hearing officer to conduct the hearing. The hearing officer may:
 - (a) Administer oaths and affirmations;
 - (b) Rule upon offers of proof and receive relevant evidence;
 - (c) Regulate the course of the hearing, including any pre-hearing matters;

(d) Enter orders; and

(e) Make or receive offers of settlement, stipulation, and adjustment.

The hearing officer shall, within thirty (30) days after the hearing or receipt of the hearing transcript, whichever is later, file a recommended order which shall include a caption, time and place of hearing, appearances entered at the hearing, statement of the issues, findings of fact and conclusions of law, separately stated, and a recommendation for final District action. The District shall allow each party fifteen (15) calendar days from receipt of the recommended order in which to submit written exceptions to the recommended order. The District shall issue a final order within sixty (60) days after the filing of the recommended order.

(5) Intervenors. Other substantially affected persons may join the proceedings as intervenors by filing a motion to intervene within 10 calendar days of the initial protest filing, on terms that shall not unduly delay the proceedings.

(6) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the Bids, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.

(7) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 190.033, Fla. Stat.

Rule 4.0 Effective Date.

These Rules shall be effective August 4, 2026, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

SECTION D

SECTION 1

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENITY POLICIES AND RATES FOR THE DISTRICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Lake Mattie Preserve Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, as amended, and being situated within the City of Auburndale, Florida; and

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

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

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

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

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

WHEREAS, the Board has complied with applicable Florida law concerning rule development and adoption, including holding the requisite public hearing on August 4, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The rules, rates, fees, and charges of the District set forth in **Exhibit A** are hereby adopted pursuant to this Resolution as necessary for the conduct of District business. The rules, rates, fees, and charges described in **Exhibit A** shall stay in full force and effect until such time as they are otherwise amended by the Board and supersede any prior rules related to amenity facilities previously adopted by the Board.

SECTION 2. The fees in **Exhibit A** are just and equitable and have been based upon (i) the amount of service furnished; and (ii) other factors affecting the use of the facilities furnished.

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

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

PASSED AND ADOPTED this 4th day of August 2026.

ATTEST:

**LAKE MATTIE PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

EXHIBIT A
Amenity Rules

LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

AMENITY POLICIES AND RATES Adopted August 4, 2026¹

¹ LAW IMPLEMENTED: SS. 190.011, 190.035, FLA. STAT. (2025); In accordance with Chapter 190 of the Florida Statutes, and on August 4, 2026, at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the Lake Mattie Preserve Community Development District adopted the following rules, policies and rates governing the operation of the District's facilities and services.

DEFINITIONS

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

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

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

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

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

“Board of Supervisors” or “Board” – means the Board of Supervisors of the District.

“District” – means the Lake Mattie Preserve Community Development District.

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

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

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

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

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

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

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

“Non-Resident User Fee” or “Annual User Fee” – means the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Patron. The amount of the Annual User Fee is set forth

herein, and that amount is subject to change based on Board action. Payment of the Annual User Fee entitles the person and their Household full access to the Amenities.

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

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

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

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

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

AMENITIES ACCESS AND USAGE

- (1) **General.** Only Patrons have the right to use the Amenities; provided, however, that certain community programming events may be available to the general public where permitted by the District, and subject to payment of any applicable fees and satisfaction of any other applicable requirements, including adherence to these Amenity Policies and execution of waivers and hold harmless agreements, as may be applicable.
- (2) **Use at your Own Risk.** ALL PERSONS USING THE AMENITIES DO SO AT THEIR OWN RISK AND AGREE TO ABIDE BY THE AMENITY POLICIES WHICH MAY BE AMENDED FROM TIME TO TIME IN THE DISTRICT'S SOLE DISCRETION. ALL PERSONS USING THE AMENITIES ARE DEEMED TO HAVE READ AND OBTAINED A COPY, IF DESIRED, OF THE MOST RECENT POLICIES. THE DISTRICT SHALL ASSUME NO RESPONSIBILITY AND SHALL NOT BE LIABLE FOR ANY INCIDENTS, ACCIDENTS, PERSONAL INJURY, DEATH, DAMAGE TO OR LOSS OF PROPERTY ARISING FROM THE USE OF THE AMENITIES OR FROM THE ACTS, OMISSIONS OR NEGLIGENCE OF OTHER PERSONS USING THE AMENITIES. THE DISTRICT DOES NOT PROVIDE SECURITY SERVICES OR SUPERVISION WITH RESPECT TO THE USE OF THE AMENITIES, AND THERE ARE INHERENT RISKS IN THE USE OF THE AMENITIES – E.G., USE MAY RESULT IN SERIOUS BODILY INJURY OR EVEN DEATH. PATRONS ARE RESPONSIBLE FOR THEIR ACTIONS AND ACTIONS OF THEIR GUESTS. PARENTS AND LEGAL GUARDIANS ARE RESPONSIBLE FOR THEIR MINOR CHILDREN WHO USE THE AMENITIES AND PATRONS WILL BE HELD ACCOUNTABLE FOR THEIR ACTIONS. VIOLATION OF ONE OR MORE OF THE POLICIES STATED HEREIN MAY RESULT IN WARNINGS, SUSPENSION OR TERMINATION OF AMENITY PRIVILEGES. THE DISTRICT WILL PROSECUTE ILLEGAL ACTIVITY TO THE FULL FORCE OF THE LAW.
- (3) **Resident Access and Usage.** Residents are permitted to access and use the Amenities in accordance with the Policies set forth herein and are not responsible for paying the Non-Resident User Fee set forth herein. In order to fund the operation, maintenance and preservation of the facilities, projects and services of the District, the District levies operation and maintenance special assessments ("O&M Assessments") payable by property owners within the District, in accordance with the District's annual budget and assessment resolutions adopted each fiscal year and may additionally levy debt service assessments payable by property owners to repay debt used to finance public improvements. Residents shall not be entitled to a refund of any O&M Assessments or debt service special assessments due to closure of the Amenities or suspension of that Resident's privileges to use the Amenities. Residents must complete the "Amenity Access Registration Form" prior to access or use of the Amenities, attached hereto as **Exhibit B**, and each Household shall receive one (1) Access Card.
- (4) **Non-Resident Patron Access and Usage.** A Non-Resident Patron must pay the Non-Resident User Fee to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment to the District. This Non-Resident User Fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual Non-Resident User Fee shall be paid in full on the anniversary date of application. Annual Non-Resident User Fees may be renewed no more than thirty (30) days in advance of the date of expiration and for no more than one calendar year. Multi-year memberships are not available. The Annual Non-Resident User Fee is nonrefundable and nontransferable. Non-Resident Patrons must complete the Amenity Facilities Access Registration Form prior to access or use of the Amenities.
- (5) **Guest Access and Usage.** Each Household is entitled to bring four (4) persons as Guests to the Amenities at one time. District Staff shall be authorized to verify and enforce the authorized number of Guests. A Patron may accompany its Guests during its Guests' use of the Amenities and in every event is responsible for all actions, omissions and negligence of such Guests, including Guests' adherence or failure to adhere, to the Amenity Policies. Violation of these Amenity Policies by a Guest may result in suspension or termination of the Patron's Amenity privileges. Exceeding the authorized number of Guests specified above

shall be grounds for suspension or termination of a Household's access and usage privileges.

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

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

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

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

- (7) **Access Cards.** Access Cards will be issued to each Household upon notification of the District with sufficient proof of closing on a unit within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities. A maximum of two (2) Access Cards will be issued per Household under all circumstances.

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

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

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

GENERAL AMENITY POLICIES

- (1) **Hours of Operation.** All hours of operation of the Amenities will be established and published by the District on its website and/or posted at the applicable facility. The District may restrict access or close some or all of the Amenities due to inclement weather, for purposes of providing a community activity, for making improvements, for conducting maintenance, or for other purposes as circumstances may arise. Any programs or activities of the District may have priority over other users of the Amenities. Unless otherwise posted on the website or at the applicable facility, all outdoor Amenities are open only from dawn until dusk (unless herein otherwise noted). No Patron is allowed in the service areas of the Amenities.
- (2) **General Usage Guidelines.** The following guidelines supplement specific provisions of the Amenity Policies and are generally applicable and shall govern the access and use of the Amenities:
 - (a) **Registration and Access Cards.** Each Patron must scan in an Access Card in order to access the Amenities and must have his or her assigned Access Card in their possession and available for inspection upon District Staff's request. Access Cards are only to be used by the Patron to whom they are issued. In the case of Guests, Guests should be accompanied by a Patron possessing a valid Access Card at all times or such Guest will be subject to revocation of right to access the Amenities by District Staff.
 - (b) **Attire.** With the exception of the pool and wet areas where bathing suits are permitted, Patrons and Guests must be properly attired with shirts and shoes to use the Amenities for its intended use. Bathing suits and wet feet are not allowed indoors with the exception of the bathrooms appurtenant to the pool area.
 - (c) **Food and Drink.** Food and drink will be limited to designated areas only. No glass containers of any type are permitted at any of the Amenities. All persons using any of the Amenities must keep the area clean by properly disposing of trash or debris.
 - (d) **Parking and Vehicles.** Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, pond banks, roadsides, or in any way which blocks the normal flow of traffic. During special events, alternative parking arrangements may be authorized but only as directed by District Staff. Off-road bikes/vehicles (including ATVs), golf carts and other electric vehicles are prohibited on all property owned, maintained and operated by the District or at any of the Amenities within District unless they are owned by the District.
 - (e) **Fireworks / Flames.** Fireworks or open flames of any kind are not permitted anywhere on District owned property or adjacent areas.
 - (f) **Skateboards, Etc.** Bicycles, scooters, skateboards or rollerblades are not permitted on Amenity property which includes, but is not limited to, the amenity parking lot, pool area, playground, and sidewalks surrounding these areas.
 - (g) **Grills.** Personal barbeque grills are not permitted at the Amenities or on any other District owned property.
 - (h) **Firearms.** The possession and use of firearms shall be in strict accordance with Florida law.
 - (i) **Equipment.** All District equipment, furniture and other tangible property must be returned in good condition after use. Patrons and Guests are encouraged to notify District Staff if such items need repair, maintenance or cleaning.
 - (j) **Littering.** Patrons and Guests are responsible for cleaning up after themselves and helping to keep the Amenities clean at all times.
 - (k) **Bounce Houses and Other Structures.** Bounce houses and similar apparatus are permitted only outdoors and at the discretion of, and in areas designated by, the District in writing at least a week in advance of such request. Proof of liability insurance acceptable to the District shall also be required.

- (l) **Excessive Noise.** Excessive noise that will disturb other Patrons and Guests is not permitted, including but not limited to use of cellular phones and speakers of any kind that amplify sound.
- (m) **Lost or Stolen Property.** The District is not responsible for lost or stolen items. The Amenity Manager is not permitted to hold valuables or bags for Patrons or Guests. All found items should be turned into the Amenity Manager for storage in the lost and found, if one is available. Items will be stored in the lost and found for two (2) weeks after which District Staff shall dispose of such items in such manner as determined in its sole discretion; provided, however, that District Staff shall not be permitted to keep such items personally or to give such items to a Patron not otherwise claiming ownership.
- (n) **Trespassing / Loitering.** There is no trespassing or loitering allowed at the Amenities.
- (o) **Compliance with Laws and District Rules and Policies.** All Patrons and Guests shall abide by and comply with all applicable federal, state and local laws, rules, regulations, ordinances and policies, as well as all District Policies, while present at or utilizing the Amenities, and shall ensure that any minor for whom they are responsible also complies with the same.
- (p) **Courtesy.** Patrons and Guests shall treat all District Staff and their designees, other Patrons and Guests with courtesy and respect. If District Staff requests that a Patron or Guest leave the Amenity Facilities due to failure to comply with these rules and policies, or due to a threat to the health, safety, or welfare, failure to comply may result in immediate suspension or termination of Amenity privileges.
- (q) **Profanity / Obscenity.** Loud, profane, abusive, or obscene language or behavior is prohibited.
- (r) **Emergencies.** In the event of an injury or other emergency, please contact 911 and alert District Staff immediately.
- (s) **False Alarms.** Any Patron improperly attempting to enter the Amenity Facilities outside of regular operating hours or without the use of a valid Access Card and who thereby causes a security alert will be responsible for the full amount of any fee charged to the District in connection with such security alert and related response efforts.
- (t) **Outside Vendors / Commercial Activity.** Outside vendors and commercial activity are prohibited on District property unless they are invited by the District as part of a District event or program or as authorized by the District in connection with a rental of the Amenity Facilities.
- (u) **Organized Activities.** Any organized activities taking place at the Amenity Center must first be approved by the District. This includes, but is not limited to, fitness instruction, special events, etc.

SMOKING, DRUGS AND ALCOHOL

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

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

SERVICE ANIMAL POLICY

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

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

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

SWIMMING POOL POLICIES

- (1) **Operating Hours.** Swimming is permitted only during designated hours, as posted at the pool. Swimming is prohibited from 30 minutes before dusk until 30 minutes after dawn pursuant to the Florida Department of Health.
- (2) **Swim at Your Own Risk.** Lifeguards are not on duty. All persons using the pool do so at their own risk and must abide by all swimming pool rules and policies.
- (3) **Supervision of Minors.** Non-swimming children should have adult supervision with them and within arm's reach at all times. Persons unable to swim safely and/or without assistance must be accompanied by a capable adult at all times in and around the pool. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device **MUST** be supervised by an adult who is in the water and within arm's length of the child. Even proficient swimmers could find themselves at risk, the District recommends Patrons and Guests not swim alone.
- (4) **Aquatic Toys and Recreational Equipment.** No flotation devices are allowed in the pool except for water wings and swim rings used by small children, under the direct supervision of an adult as specified in Section (3) immediately above. Inflatable rafts, balls, pool floats and other toys and equipment are prohibited.
- (5) **Prevention of Disease.** All swimmers must shower before initially entering the pool. Persons with open cuts, wounds, sores or blisters, nasal or ear discharge, or who are experiencing diarrhea may not use the pool. No person should use the pool with or suspected of having a communicable disease which could be transmitted through the use of the pool.
- (6) **Attire.** Appropriate swimming attire (swimsuits) must be worn at all times.
- (7) **Conduct.** No cursing, offensive language or gestures, threatening language or behavior, or lewd behavior is allowed.
- (8) **Horseplay.** No jumping, pushing, running, wrestling, excessive splashing, sitting or standing on shoulders, spitting water, or other horseplay is allowed in the pool or on the pool deck area.
- (9) **Diving.** Diving is strictly prohibited at the pool. Back dives, back flips, back jumps, cannonball splashing or other dangerous actions are prohibited.
- (10) **Music / Audio.** Radios and other audio devices are prohibited; other than when used with headphones.
- (11) **Weather.** The pool and pool area will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning. This policy shall be enforced in staffed and unmonitored and unstaffed Amenities.
- (12) **Pool Furniture; Reservation of Tables or Chairs.** Tables and chairs may not be removed from the pool deck. Tables or chairs on the deck area may not be reserved by placing towels or personal belongings on them except temporarily to allow the Patron using them to enter the pool or use the restroom facilities.
- (13) **Entrances.** Pool entrances must be kept clear at all times.
- (14) **Pollution.** No one shall pollute the pool. Anyone who does pollute the pool is liable for any costs incurred in treating and reopening the pool.
- (15) **Swim Diapers.** Children under the age of three (3) years, and anyone who is not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste contaminating the swimming pool and deck area. If contamination occurs, the pool will be shocked and closed for a period of at least twelve (12) hours. Persons not abiding by this policy shall be responsible for any costs incurred in treating and reopening the pool.
- (16) **Staff Only.** Only authorized staff members and contractors are allowed in the service and chemical storage areas. Only authorized staff members and contractors may operate pool equipment or use pool chemicals.

- (17) **Pool Closure.** In addition to local municipal, county and the State of Florida health code standards for pools and pool facilities, and as noted above, the pool will be closed for the following reasons:
- During severe weather conditions (heavy rain, lightning and thunder) and warnings, especially when visibility to the pool bottom is compromised (deck also closed).
 - For thirty (30) minutes following the last occurrence of thunder or lightning (deck also closed).
 - Operational and mechanical treatments or difficulties affecting pool water quality.
 - For a reasonable period following any mishap that resulted in contamination of pool water.
 - Any other reason deemed to be in the best interests of the District as determined by District Staff.
- (18) **Containers.** No glass, breakable items, or alcoholic beverages are permitted in the pool area. No food or chewing gum is allowed in the pool.
- (19) **No Private Rentals.** The pool area is not available for rental for private events. All pool rules and limitations on authorized numbers of Guests remain in full affect at all times.
- (20) **Programming.** District Staff reserves the right to authorize all programs and activities, including with regard to the number of guest participants, equipment, supplies, usage, etc., conducted at the pool, including swim lessons, aquatic/recreational programs and pool parties. Any organized activities taking place at the Amenity Center must first be approved by the District in writing.

PLAYGROUND POLICIES

- (1) **Use at Own Risk.** Patrons may use the playgrounds and parks at their own risk and must comply with all posted signage.
- (2) **Hours of Operation.** Unless otherwise posted, all playground and park hours are from dawn to dusk.
- (3) **Supervision of Children.** Supervision by an adult eighteen (18) years or older is required for children twelve (12) years of age or under. Children must always remain within the line of sight of the supervising adult. All children are expected to play cooperatively with other children.
- (4) **Shoes.** Proper footwear is required and no loose clothing, especially with strings, should be worn.
- (5) **Mulch.** The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.
- (6) **Food & Drink.** No food, drinks or gum are permitted on the playground, other than such water in non-breakable containers as may be necessary for reasonable hydration, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.
- (7) **Glass.** No glass containers or objects are permitted. Patrons should notify District Staff if broken glass is observed at the playground or parks.

DOG PARK POLICIES

- (1) **Use.** Patrons shall use the Dog Park at their own risk and must comply with all posted signage. Patrons are responsible for the behavior of their dogs at all times. If any dog shows aggressive behavior, the owner must immediately remove the dog from the Dog Park. The District is not responsible for injuries to visiting dogs, their owners, or others using the Dog Park. The Dog Park is exclusively for the use and enjoyment of Patrons' dogs and should not be used for other activities. Use of the Dog Park is voluntary and evidences your waiver of any claims against the District resulting from activities occurring at the Dog Park.
- (2) **Hours of Operation.** Unless otherwise posted, the Dog Park may be used from sunrise until sunset.
- (3) **Reservations Not Permitted.** The Dog Park is available to all Patrons on a first-come, first-served basis and cannot be reserved for exclusive use. Play shall be limited to one (1) hour if the Dog Park is at full occupancy and other Patrons are waiting for entry.
- (4) **Supervision.** Patrons must be capable of exerting physical control over their dog(s) and are responsible for the behavior of their dog(s). Dogs must be on leashes at all times, except within the Dog Park area. Dogs inside the Dog park must be under voice control by their handler at all times and continuously supervised with a leash readily available if necessary. If voice control is not possible, do not enter the Dog Park. Dogs may not be left unattended and must be within unobstructed sight of the dog handler. No more than three (3) dogs per handler.
- (5) **Vaccinations.** Dogs must be vaccinated and wear a visible rabies and license tag at all times.
- (6) **Prohibited.** Dogs in heat, dogs with aggressive behavior, and dogs under four (4) months of age are not permitted. Any dogs showing signs of aggression should be removed from the Dog Park immediately. Please do not brush or groom pets inside the Dog Park. The Dog Park is for play time.
- (7) **Attire.** Proper footwear and clothing should be worn while inside the Dog Park.
- (8) **Food and Toys Prohibited.** Human or dog food inside the Dog Park is prohibited. Dog toys and bones are not permitted inside the Dog Park.
- (9) **Clean Up.** Patrons are responsible for removing or cleaning up any trash and must immediately dispose of dog waste and fill any holes dug by their dog(s).
- (10) **No Smoking.** The Dog Park is a designated "No Smoking" area.

LAKES AND PONDS POLICIES

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

- (1) Users of District Lakes shall not engage in any conduct or omission that violates any ordinance, resolution, law, permit requirement or regulations of any governmental entity relating to the District Lakes.
- (2) Wading and swimming in District Lakes are prohibited.
- (3) Boating (motorized and non-motorized), paddleboarding, and other recreational water activities are prohibited in District Lakes.
- (4) Patrons may fish from District Lakes in designated areas only. However, the District has a "catch and release" policy for all fish caught.
- (5) Pets are not allowed in District Lakes.
- (6) Owners of property abutting the District Lakes shall take such actions as may be necessary to remove underbrush, weeds or unsightly growth from the Owner's property that detract from the overall beauty and safety of the property. Further, all Owners shall not make improvements on private property that negatively affect the Lakes, including causing erosion or impairments to the Lakes as a stormwater system.
- (7) No docks or other structures, whether permanent or temporary, shall be constructed and placed in or around the District Lakes or other District stormwater management facilities unless properly permitted and approved by the District and other applicable governmental agencies.
- (8) No pipes, pumps or other devices used for irrigation, or the withdrawal of water shall be placed in or around the District Lakes, except by the District.
- (9) No foreign materials may be disposed of in the District Lakes, including, but not limited to tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the Lake environment.
- (10) Easements through resident backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. Access to residents' backyards via these maintenance easements is prohibited. Unless individual property owners explicitly grant permission for others to access their backyards, entering their private property can be considered trespassing. Please be considerate of the privacy rights of other residents.
- (11) Beware of wildlife, water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in stormwater management facilities in Florida. Wildlife may not be fed. Wildlife may neither be removed from nor released into the District Lakes; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission ("FWC"). Anyone concerned about an alligator is encouraged to call FWC's toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).
- (12) Any hazardous conditions concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.

SUSPENSION AND TERMINATION OF PRIVILEGES

SUSPENSION AND TERMINATION OF ACCESS RULE

Law Implemented: ss. 120.69, 190.011, 190.012, Fla. Stat. (2025)

Effective Date: August 4, 2026

In accordance with Chapters 190 and 120 of the Florida Statutes, and on August 4, 2026 at a duly noticed public meeting, the Board of Supervisors (“Board”) of the Lake Mattie Preserve Community Development District (“District”) adopted the following rules / policies to govern disciplinary and enforcement matters. All prior rules / policies of the District governing this subject matter are hereby rescinded for any violations occurring after the date stated above.

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

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

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

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

- a. Submitting false information on any application for use of the Amenity Facilities, including but not limited to facility rental applications;
- b. Failing to abide by the terms of rental applications;
- c. Permitting the unauthorized use of a Patron Card or otherwise facilitating or allowing unauthorized use of the Amenity Facilities;
- d. Exhibiting inappropriate behavior or repeatedly wearing inappropriate attire;
- e. Failing to pay amounts owed to the District in a proper and timely manner (with the exception of special assessments);
- f. Failing to abide by any District rules or policies (e.g., Amenity Policies);
- g. Treating District Staff, contractors, representatives, residents, Patrons or Guests, in a harassing or abusive manner;
- h. Damaging, destroying, rendering inoperable or interfering with the operation of District property, Amenities or other property located on District property;
- i. Failing to reimburse the District for Amenities or property damaged by such person, or a

minor for whom the person has charge, or a Guest;

- j. Engaging in conduct that is likely to endanger the health, safety, or welfare of the District, District Staff, contractors, representatives, landowners, Patrons or Guests;
- k. Committing or being alleged, in good faith, to have committed a crime on District property that leads the District to reasonably believe the health, safety or welfare of the District, District Staff, contractors, representatives, landowners, Patrons or Guests is likely endangered;
- l. Engaging in another Violation after a verbal warning has been given by staff (which verbal warning is not required); or
- m. Such person's Guest or a member of their household committing any of the above Violations.

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

5. Suspension Procedures.

- a. ***Immediate Suspension.*** The District Manager or his or her designee has the ability to immediately remove any person from one or all Amenities or issue a suspension for up to sixty (60) days for the Violations described above, or when such action is necessary to protect the health, safety and welfare of other Patrons and their Guests, or to protect the District's Amenities or property from damage. If, based on the nature of the offense, staff recommends a suspension longer than sixty (60) days, such suspension shall be considered at the next Board meeting. Crimes committed or allegedly committed on District property shall automatically result in an immediate suspension until the next Board meeting.
- b. ***Notice of Suspension.*** The District Manager or his or her designee shall mail a letter to the person suspended referencing the conduct at issue, the sections of the District's rules and policies violated, the time, date, and location of the next regular Board meeting where the person's suspension will be presented to the Board, and a statement that the person has a right to appear before the Board and offer testimony and evidence why the suspension should be lifted. If the person is a minor, the letter shall be sent to the adults at the address within the community where the minor resides.

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

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

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

- a. If a person's Amenity Facilities privileges are suspended, as referenced in Section 5, such person shall be entitled to a hearing at the next regularly scheduled Board meeting that is at least eight (8) days after the initial suspension, as evidenced by the date of notice sent by certified electronic or other mail service or as soon thereafter as a Board meeting is held if the meeting referenced in the letter is canceled, during which both District staff and the person subject to the suspension shall be given the opportunity to appear, present testimony and evidence, cross examine witnesses present, and make arguments. The Board may also ask questions of District Staff, the person subject to the suspension, and witnesses present. All persons are entitled to be represented by a licensed Florida attorney at such hearing if they so choose. Any written materials should be submitted at least seven (7) days before the hearing for consideration by the Board. If the date of the suspension is less than eight (8) days before a Board meeting, the hearing may be scheduled for the following Board meeting at the discretion of the person subject to the suspension.
- b. The person subject to the suspension may request an extension of the hearing date to a future Board meeting, which shall be granted upon a showing of good cause, but such extension shall not stay the suspension.
- c. After the presentations by District Staff, witnesses and the person subject to the suspension, the Board shall consider the facts and circumstances and determine whether to lift or extend the suspension or impose a termination. In determining the length of any suspension, or a termination, the Board shall consider the nature of the conduct, the circumstances of the conduct, the number of rules or policies violated, the person's escalation or de-escalation of the situation, and any prior Violations and/or suspensions.
- d. The Board shall also determine whether an Administrative Reimbursement is warranted and, if so, set the amount of such Administrative Reimbursement.
- e. The Board shall also determine whether a Property Damage Reimbursement is warranted and, if so, set the amount of such Property Damage Reimbursement. If the cost to clean, repair and/or replace the property is not yet available, the Property Damage Reimbursement shall be fixed at the next regularly scheduled Board meeting after the cost to clean, repair, and/or replace the property is known.
- f. After the conclusion of the hearing, the District Manager or his/her designee shall mail a letter to the person suspended identifying the Board's determination at such hearing.

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

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

11. Appeal of Board Suspension. After the hearing held by the Board required by Section 8, a person subject to a suspension or termination may appeal the suspension or termination, or the assessment or amount of an Administrative Reimbursement or Property Damage Reimbursement, to the Board by filing a written request for an appeal ("Appeal Request"). The filing of an Appeal Request shall not result in the stay of the suspension or termination. The Appeal Request shall be filed within thirty (30) calendar days after mailing the notice of the Board's determination as required by Section 8(f), above. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file an Appeal Request shall constitute a waiver of all rights to protest the District's suspension or termination and shall constitute a failure to

exhaust administrative remedies. The District shall consider the appeal at a Board meeting and shall provide reasonable notice to the person of the Board meeting where the appeal will be considered. At the appeal stage, no new evidence shall be offered or considered. Instead, the appeal is an opportunity for the person subject to the suspension or termination to argue, based on the evidence elicited at the hearing, why the suspension or termination should be reduced or vacated. The Board may take any action deemed by it in its sole discretion to be appropriate under the circumstances, including affirming, overturning, or otherwise modifying the suspension or termination. The Board's decision on appeal shall be final.

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

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

USE AT OWN RISK; INDEMNIFICATION

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

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

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

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

SOVEREIGN IMMUNITY

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

SEVERABILITY

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

AMENDMENTS AND WAIVERS

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

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

EXHIBIT A
AMENITY RATES

TYPE	RATE
Annual User Fee	\$2,000.00 - \$4,000.00
Replacement/Additional Access Card	\$30.00
Returned Check/Insufficient Funds Fee	\$50.00
Administrative Fee	Up to \$500.00

*Any electronic payments remitted to the District may require payment of additional associated processing fees.

EXHIBIT B
AMENITIES ACCESS REGISTRATION FORM



Lake Mattie Preserve Community Development District

Amenities Access Registration Form

Name: _____

(Resident listed on proof of residency)

Residential Address: _____

(Within Lake Mattie
Preserve CDD)

Street Address

Auburndale

City

FL

State ZIP Code

33823

Mailing Address: _____

(If different from Residential)

Street Address

City

State ZIP Code

Phone: _____

Email: _____

Additional Resident(s): _____

(Using the amenities)

ACCEPTANCE:

I acknowledge that the Access Card(s) will be received by the above listed residents and that the above information is true and correct. I understand that I have willingly provided all the information requested above and that it may be used by the District for various purposes. **I also understand that by providing this information that it may be accessed under public records laws.** I also understand that I am financially responsible for any damages caused by me, my family members or my guests and the damages resulting from the loss or theft of my Facility Access Card. It is understood that Facility Access Cards are the property of the District and are non-transferable except in accordance with the District's rules, policies and/or regulations. In consideration for the admittance of the above listed persons and their guests into the facilities owned and operated by the District, I agree to hold harmless and release the District, its agents, officers and employees from any and all liability for any injuries that might occur in conjunction with the use of any of the District's amenity facilities (including but not limited to: swimming pools, playground equipment, other facilities), as well while on the District's property. Nothing herein shall be considered as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28 Florida Statutes or other statute.

Signature: _____

Date: _____

(Parent or Guardian if a minor)

RECEIPT OF DISTRICT'S AMENITY POLICIES AND RATES:

I acknowledge that I have been provided a copy of and understand the terms and all policies, including the **Guest Policy**, in the **Amenity Policies and Rates** of the Lake Mattie Preserve Community Development District.

Signature: _____

Date: _____

(Parent or Guardian if a minor)

PLEASE EMAIL THIS FORM WITH YOUR PROOF OF RESIDENCY TO:

amenityaccess@gmscfl.com

OR MAIL TO: Lake
Mattie Preserve CDD
Attn: Amenity Access
219 E Livingston St
Orlando, FL 32801

FOR OFFICE USE ONLY:

Date Received: _____

Date Issued: _____

Card(s): _____

Lease Term End: _____

(For Renter(s) only)

ADDITIONAL INFORMATION REGARDING THE CDD: <http://lakemattiepreservecdd.com/>

CONTACT OUR OFFICE: Phone: (689) 500-4540 / Email: amenityaccess@gmscfl.com

TO REPORT AMENITY POLICY VIOLATIONS: Phone: (321) 248-2141

SECTION V

RESOLUTION 2026-09

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

WHEREAS, the Lake Mattie Preserve Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within the City of Auburndale, 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 District’s 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 LAKE MATTIE PRESERVE 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 4TH DAY OF AUGUST 2026.

ATTEST:

**LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A

LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT NOTICE OF MEETINGS FOR FISCAL YEAR 2027

The Board of Supervisors (“**Board**”) of the Lake Mattie Preserve Community Development District (“**District**”) will hold their regular meetings for Fiscal Year 2027 at the 2235 Crump Road, Winter Haven, Florida 33881, at 1:00 pm on the first Tuesday of every month unless otherwise indicated as follows:

October 6, 2026
November 3, 2026 (Landowners’ Election & BOS Meeting)
December 1, 2026
January 5, 2027
February 2, 2027
March 2, 2027
April 6, 2027
May 4, 2027
June 1, 2027
July 6, 2027
August 3, 2027
September 7, 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 East Livingston Street, Orlando, Florida 32801 (“**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 Manager’s 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 2026-10

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

WHEREAS, the Lake Mattie Preserve Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within the City of Auburndale, Florida; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

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

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Les Dunson	11/2026
2	Wes Donley	11/2026
3	Duane "Rocky" Owen	11/2028
4	Thomas Franklin, Sr.	11/2026
5	Lee Moore	11/2028

This year, Seat 1 currently held by Les Dunson, Seat 2 currently held by Wes Donley, and Seat 4 currently held by Thomas Franklin, Sr., respectively, are subject to a landowner election by landowners in November 2026. The two (2) candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

SECTION 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 Tuesday, the 3rd day of November 2026, at 1:00 p.m., and located at 2235 Crump Road, Winter Haven, Florida 33881.

SECTION 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*.

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

SECTION 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.

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

PASSED AND ADOPTED THIS 4TH DAY OF AUGUST 2026.

ATTEST:

**LAKE MATTIE PRESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

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

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within the Lake Mattie Preserve Community Development District (“**District**”), the location of which is generally described as comprising of a parcel or parcels of land containing approximately 234.16 acres, more or less and generally located east of Highway 559 and north of Lake Mattie Road, within the City of Auburndale, Polk County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District’s Board of Supervisors (“**Board**”, and individually, “**Supervisor**”). Immediately following the landowners’ meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE:	Tuesday, November 3, 2026
HOUR:	1:00 p.m.
LOCATION:	2235 Crump Road Winter Haven, Florida 33881

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801 Ph: (407) 841-5524 (“**District Manager’s Office**”). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one (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 and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager’s Office. There may be an occasion where one or more Supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager’s Office, at least forty-eight (48) hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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

District Manager
Run Date(s): _____ & _____

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

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
THE LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **Tuesday, November 3, 2026**

TIME: **1:00 P.M.**

LOCATION: **2235 Crump Road
Winter Haven, Florida 33881**

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 (1) vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one (1) vote for each eligible acre of land or fraction thereof; therefore, two (2) 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 second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

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

A proxy is available upon request. To be valid, each proxy must be signed by one (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 (1) 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

**LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – TUESDAY, NOVEMBER 3, 2026**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Lake Mattie Preserve Community Development District to be held at **2235 Crump Road, Winter Haven, Florida 33881, on Tuesday, November 3, 2026, at 1:00 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* (2025), a fraction of an acre is treated as one (1) acre entitling the landowner to one (1) vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one (1) acre or less are together entitled to only one (1) 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
LAKE MATTIE PRESERVE COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – Tuesday, November 3, 2026

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

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

Description

Acreage

_____	_____
_____	_____
_____	_____

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

or

Attach Proxy.

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

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
1		
2		
4		

Date: _____

Signed: _____

Printed Name: _____

SECTION VII

SECTION A

Lake Mattie Preserve 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: _____

Lake Mattie Preserve Community Development District

District Manager: _____

Date: _____

Print Name: _____

Lake Mattie Preserve Community Development District

SECTION B

Lake Mattie Preserve 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. 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: _____

Lake Mattie Preserve Community Development District

District Manager: _____

Date: _____

Print Name: _____

Lake Mattie Preserve Community Development District

SECTION VIII



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

July 29, 2026

Board of Supervisors
Lake Mattie Preserve Community Development District
219 East Livingston Street
Orlando, FL 32801

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

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

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

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

Audit Objectives

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

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

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

Our fee for these services will not exceed \$6,700 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

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

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

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

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

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

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Lake Mattie Preserve Community Development District.

By: _____

Title: _____

Date: _____



Peer Review
Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

SECTION IX

SECTION C

Lake Mattie Preserve CDD Field Management Action Items List

<i>Description</i>	<i>Vendor</i>	<i>Status</i>	<i>Proposal \$</i>	<i>Completion</i>	<i>Notes</i>
Installation of CDD Specific Amenity Signs	GMS	Completed		July 2026	CDD specific amenity signs were installed throughout the amenity including requested, directional restroom signs.
Street Sign Maintenance	GMS	Pending			Fallen and slightly damaged street signs were noted on Canvas Back Cir. New Street Sign was ordered and scheduled for repair.
Proposal to Replace Annuals Effected By the Cold Snap	Prince & Sons	Completed	\$ 1,950.00	July 2026	Entrance monument annuals have been installed.
Proposal to Add Amenity Tract to the Landscaping Agreement	Prince & Sons	Discussion	Pending		Proposal was requested to add the amenity tract to the existing landscaping agreement.

Lake Mattie Preserve - CDD

Field Management Report – Photo Supplement

Installation of Annuals at the Entrance Monument



Photo Description:

 Previously approved annuals were installed at the entrance monument.

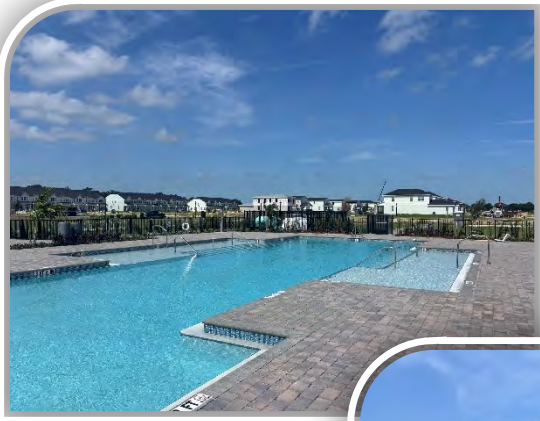
Amenity Review



Photo Description:

-  Amenity landscaping is close to completion with pool area, outside common area, playground and dog parks completed.
-  Amenity signage has been installed throughout.
-  Vendors have been notified to start services in preparation for opening.

Amenity Review Cont'd



SECTION 1

Lake Mattie Preserve Community Development District Landscape Fee Summary

Contractor: PRINCE AND SONS

Address: 9513 US 92 East

TAMPA, FL 33610

Phone: (863) 422-5207

Contact: LUCAS MARTIN

Email: LMARTIN@PRINCEANDSONSINC.COM

Property: LAKE MATTIE PRESERVE CDD

Address: MALLARD BLVD. AUBURNDALE

Phone:

Contact: JOE BLANCO

Email: JBLANCO@GMS-TAMPA.COM

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Turf Maintenance and Detailing (Component A) - <i>Turf Maintenance/Detailing/Communication/Staffing</i>	\$2,660.00	\$2,660.00	\$2,660.00	\$2,660.00	\$2,660.00	\$2,660.00	\$2,660.00	\$2,660.00	\$2,660.00	\$2,660.00	\$2,660.00	\$2,660.00	\$31,920.00
TURF CARE (Component B) <i>Bahia/St Augustine/Zoysia</i>	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$1,800.00
TREE/SHRUB CARE Includes OTC if Applicable (Component C) <i>Tree/Shrub Fert/OTC/Drenching</i>	\$280.00	\$280.00	\$280.00	\$280.00	\$280.00	\$280.00	\$280.00	\$280.00	\$280.00	\$280.00	\$280.00	\$280.00	\$3,360.00
IRRIGATION MAINT. (Component D) <i>Irrigation Inspections</i>	\$275.00	\$275.00	\$275.00	\$275.00	\$275.00	\$275.00	\$275.00	\$275.00	\$275.00	\$275.00	\$275.00	\$275.00	\$3,300.00
ANNUAL CHANGES - (Component E.1) <i>Per Annual Pricing: \$2.50</i>													\$0.00
BED DRESSING - Estimate mulch yds (Component E.2) <i>(PINE BARK) Per Yard Pricing: \$60</i>													\$0.00
PALM TRIMMING 2x Per Year (Component E.3) <i>Per Palm Price: \$50</i> <i>Palm counts:</i>													\$0.00
TOTAL FEE PER MONTH:	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$40,380

Flat Fee Schedule	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$3,365.00	\$40,380
-------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	----------

Essential Services Mowing/Detailing/Irrigation/Fert and Pest	\$40,380.00
Extra Services Annual Changes, Palm Pruning, Mulch	\$0.00
TOTAL	\$40,380.00

NOTES AND LEGEND

- PCP - PERMANENT CONTROL POINT - SET PK NAIL & DISK
"PCP LB-8135" - UNLESS OTHERWISE NOTED
- PRM - PERMANENT REFERENCE MONUMENT - SET
4"x4" CONCRETE MONUMENT OR 1" IRON
PIPE AND CAP "PRM LB-8135"
- FCM - FOUND CONCRETE MONUMENT AS NOTED
- FIR - FOUND IRON ROD AS NOTED
- FIP - FOUND IRON PIPE AS NOTED
- RRS - FOUND RAILROAD SPIKE AS NOTED
- R/W - RIGHT-OF-WAY
CONC. = CONCRETE
D/Δ = CENTRAL ANGLE (DELTA)
R = RADIUS
L = ARC LENGTH
T = TANGENT LENGTH
CH = CHORD DISTANCE
CB = CHORD BEARING
± = MORE OR LESS / PLUS OR MINUS
M&D = NAIL AND DISK
PG = PAGE
PAGES = PAGES
PB = PLAT BOOK

12 = CURVE - SEE CURVE DATA

- & = AND
- (RAD) = RADIAL
- (NR) = NON-RADIAL
- NO. 1/4 = NUMBER
- I.D. = IDENTIFICATION
- O.R. = OFFICIAL RECORDS
- PK = PARKER-KALON NAIL OR "MAG-NAIL"
- FEMA = FEDERAL EMERGENCY MANAGEMENT AGENCY
- (F) = AS MEASURED BETWEEN FIELD MONUMENTATION
- (I) = INFORMATION PER LEGAL DESCRIPTION
- (CALC) = CALCULATED FROM FIELD MEASUREMENTS
- F.D.O.T. = FLORIDA DEPARTMENT OF TRANSPORTATION

SURVEYOR'S NOTES:

- BEARINGS BASED ON THE WEST LINE OF THE NORTHWEST 1/4 OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 25 EAST HAVING A GRID BEARING OF NORTH 00°19'22" WEST BETWEEN FIELD MONUMENTATION.
- UNLESS OTHERWISE NOTED A 5/8" IRON ROD AND CAP "LB-8135" MONUMENTATION SET AT ALL LOT CORNERS, POINTS OF INTERSECTION, AND CHANGES OF DIRECTION OF LINE WITHIN THE SUBDIVISION WHICH DO NOT REQUIRE A PRM OR PCP.
- THIS PLAT IS BASED ON A RECENT SURVEY MADE UNDER MY DIRECTION AND SUPERVISION IN COMPLIANCE WITH CHAPTER 177, FLORIDA STATUTES.
- P.C.P.'S SET IN AN IMPERVIOUS SURFACE ARE A NAIL & DISK "LB-8135" - UNLESS OTHERWISE NOTED.
- LANDS IN THE VICINITY OF THE DRAINAGE/RETENTION AREAS AND SWALES MAY BE SUBJECT TO TEMPORARY STANDING WATER WHEN CONDITIONS DECREASE THE RATE OF PERCOLATION AND DRAINAGE RUNOFF.
- PROPERTY OWNERS ARE RESPONSIBLE FOR MAINTENANCE OF VEGETATION (MOWING) IN THE RETENTION AREAS AND DRAINAGE SWALES LYING WITHIN THEIR RESPECTIVE LOT AND THE DESIGN IS TO BE LEFT UNCHANGED.
- ALL PLATTED UTILITY EASEMENTS SHALL ALSO BE EASEMENTS FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES IN ACCORDANCE WITH FLORIDA STATUTE 177.091 (28).
- THE PLATTED LANDS ARE LOCATED IN FLOOD ZONES "AE" & "X" ACCORDING TO FLOOD INSURANCE RATE MAP FOR POLK COUNTY, COMMUNITY PANEL NUMBER 1210500335 G, AND 1210500335 G, BOTH HAVING AN EFFECTIVE DATE OF 12/22/2016. THE ZONE "AE" ALONG LAKE MATTIE HAS A BASE FLOOD ELEVATION OF 133.3, NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD88) AND THE ZONE "X" NORTH OF NORTH POINT SUBDIVISION HAS A BASE FLOOD ELEVATION OF 151.1, NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD88).
- COORDINATES SHOWN HEREON, IF ANY, AND BEARINGS DEPICTED HEREON ARE REFERENCED TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, WEST ZONE, NORTH AMERICAN DATUM OF 1983, ADJUSTMENT OF 2011. THE COORDINATES, IF ANY, WERE DERIVED BY GPS RTK METHODOLOGY USING THE L-NET GPS NETWORK ESTABLISHED AND MAINTAINED BY LENSEMANN CORPORATION.
- ELEVATIONS SHOWN HEREON ARE REFERENCED TO NATIONAL GEODETIC SURVEY (NGS) BENCH MARK "W 746" (PID: D02031), BEING A FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION SURVEY DISK SET IN TOP OF A CONCRETE MONUMENT STAMPED "W 746 2010", LOCATED IN THE WEST RIGHT-OF-WAY OF COUNTY ROAD 559 AT THE INTERSECTION OF LAKE MATTIE ROAD AND HAVING A PUBLISHED ELEVATION OF 158.07, NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD88).
- THE DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS MAKE REFERENCE TO EASEMENTS AND/OR POTENTIAL EASEMENTS THAT ARE NOT SHOWN ON THIS PLAT. THE DECLARATIONS, COVENANTS AND CONDITIONS WILL BE RECORDED IN THE PUBLIC RECORDS OF THIS COUNTY AS PART OF THE PLAT PROCESS AND SHOULD BE REVIEWED FOR INFORMATION ON THESE ADDITIONAL EASEMENTS.

LAKE MATTIE PRESERVE PHASE ONE

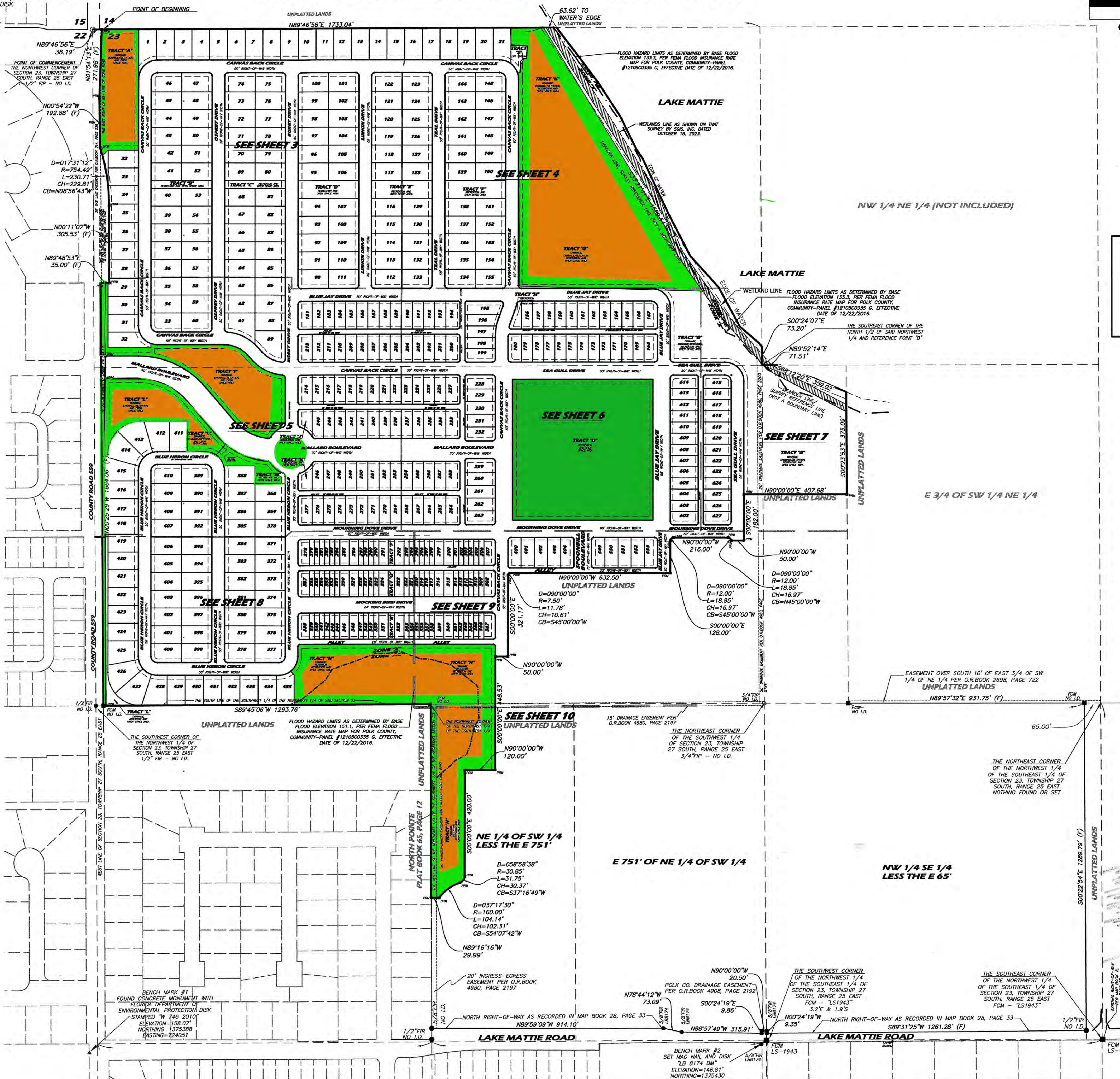
A PORTION OF SECTION 23, TOWNSHIP 27 SOUTH, RANGE 25 EAST,
CITY OF AUBURNDALE, POLK COUNTY, STATE OF FLORIDA

PLAT BOOK 212 PAGE 31
SHEET 2 OF 10



1"= 200'

Dark Green is the new tract to be added to the Landscaping Agreement



NOTICE:

THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL, IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT, THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

PLATINUM SURVEYING & MAPPING
6700 South Florida Avenue, Suite 4, Lakeland, Florida 33813
(863) 712-2110 - kthompson@platinumsurveying.com
STATE OF FLORIDA AUTHORIZATION FOR:
SURVEYING AND MAPPING BUSINESS - LB 8135
KENNETH W. THOMPSON
REGISTRATION NO. 4080

SECTION D

SECTION 1

Lake Mattie Preserve Community Development District

Summary of Check Register

June 24, 2026 to July 21, 2026

Fund	Date	Check No.'s	Amount
General Fund	6/25/26	191-191	\$ 1,846.93
	7/1/26	192-193	\$ 6,345.89
	7/9/26	194-196	\$ 8,858.43
	7/17/26	197-197	\$ 5,638.36
	7/20/26	198-198	\$ 440.00
		Autodrafts	\$ 7,384.47
			<u>\$ 30,514.08</u>
Payroll	Lee Moore	50029	\$ 184.70
	Duane S Owen	50030	\$ 184.70
	Thomas Franklin	50031	\$ 184.70
			<u>\$ 554.10</u>
Total Amount			\$ 31,068.18

CHECK DATE	VEND#	INVOICE DATE	INVOICE INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	 #
6/25/26	00002	6/17/26	15172 GENERAL	202605	310-51300	-31500			KILINSKI VAN WYK PLLC	*	1,846.93	1,846.93	000191
7/01/26	00001	5/29/26	78 INSTALLED	202605	330-57200	-49000			GOVERNMENTAL MANAGEMENT SERVICES-CF	*	289.89	289.89	000192
7/01/26	00021	6/01/26	24287 LANDSCAPE MAINT	202606	320-53800	-46200			PRINCE & SONS	*	6,056.00	6,056.00	000193
7/09/26	00005	7/07/26	32950 6/16/26	202607	310-51300	-45000			EGIS INSURANCE & RISK ADVISORS	*	2,242.00	2,242.00	000194
7/09/26	00021	7/01/26	24846 LANDSCAPE MAINT	202607	320-53800	-46200			PRINCE & SONS	*	6,056.00	6,056.00	000195
7/09/26	00027	6/30/26	00077783 NOT OF RULE DEVELOPMENT	202606	310-51300	-48000			USA TODAY MEDIA CORP	*	560.43	560.43	000196
7/17/26	00001	7/01/26	80 FIELD MANAGEMENT	202607	320-53800	-12000				*	625.00		
		7/01/26	80 SIFER P FOB PRE-PROG	202607	330-57200	-48300				*	13.39		
		7/01/26	81 MANAGEMENT FEES	202607	310-51300	-34000				*	3,379.67		
		7/01/26	81 WEBSITE ADMIN	202607	310-51300	-35200				*	108.17		
		7/01/26	81 INFORMATION TECH	202607	310-51300	-35100				*	162.25		
		7/01/26	81 DISSEM AGENT SVCS	202607	310-51300	-31300				*	515.00		
		7/01/26	81 AMENITY ACCESS	202607	330-57200	-48300				*	833.33		
		7/01/26	81 OFFICE SUPPLIES	202607	310-51300	-51000				*	.06		
		7/01/26	81 POSTAGE	202607	310-51300	-42000				*	1.49		
									GOVERNMENTAL MANAGEMENT SERVICES-CF			5,638.36	000197
7/20/26	00028	7/20/26	0685-07. 2079 MALLARD	202607	320-53800	-43200			CITY OF AUBURNDALE	*	440.00	440.00	000198
TOTAL FOR BANK A											23,129.61		
LMPR LAKE MATTIE PR ZYAN													

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
---------------	-------	-----------------------------------	--	-------------	--------	--------	----------------------------

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
6/29/26	00023	6/25/26 2566-06.	202606 320-53800-43000 2004 MALLARD BLVD JUN26		*	228.99	
			TECO				228.99 080026
6/29/26	00023	6/25/26 2594-06.	202606 320-53800-43100 LAKE MATTIE PRSV JUN26		*	5,728.72	
			TECO				5,728.72 080027
6/30/26	00023	6/24/26 2909-06.	202606 320-53800-43000 2590 CANVAS BACK JUN26		*	727.47	
			TECO				727.47 080028
7/15/26	00028	6/30/26 5453-06.	202606 320-53800-43200 2079 MALLARD BLVD JUN26		*	699.29	
			CITY OF AUBURNDALE				699.29 080029
TOTAL FOR BANK Z						7,384.47	
TOTAL FOR REGISTER						30,514.08	

LMPR LAKE MATTIE PR ZYAN

SECTION 2

Lake Mattie Preserve
Community Development District

Unaudited Financial Reporting
June 30, 2026



Table of Contents

1	Balance Sheet
2-3	General Fund
4	Debt Service Fund Series 2024
5	Debt Service Fund Series 2025
6	Capital Projects Fund Series 2024
7	Capital Projects Fund Series 2025
8-9	Month to Month
10	Long Term Debt Schedule
11	Assessment Receipt Schedule

Lake Mattie Preserve
Community Development District
Combined Balance Sheet
June 30, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 211,749	\$ -	\$ -	\$ 211,749
Investments:				
Series 2024				
Reserve	\$ -	\$ 308,810	\$ -	\$ 308,810
Revenue	\$ -	\$ 176,784	\$ -	\$ 176,784
Construction	\$ -	\$ -	\$ 383	\$ 383
Series 2025				
Reserve	\$ -	\$ 284,854	\$ -	\$ 284,854
Revenue	\$ -	\$ 131,194	\$ -	\$ 131,194
Construction	\$ -	\$ -	\$ 270,529	\$ 270,529
Restricted Construction	\$ -	\$ -	\$ 245,292	\$ 245,292
Prepaid Expenses	\$ 3,892	\$ -	\$ -	\$ 3,892
Total Assets	\$ 215,642	\$ 901,641	\$ 516,205	\$ 1,633,488
Liabilities:				
Accounts Payable	\$ 7,606	\$ -	\$ -	\$ 7,606
Retainage Payable	\$ -	\$ -	\$ 162,232	\$ 162,232
Total Liabilities	\$ 7,606	\$ -	\$ 162,232	\$ 169,838
Fund Balance:				
Restricted for:				
Debt Service - Series 2024	\$ -	\$ 485,594	\$ -	\$ 485,594
Debt Service - Series 2025	\$ -	\$ 416,048	\$ -	\$ 416,048
Capital Projects - Series 2024	\$ -	\$ -	\$ 383	\$ 383
Capital Projects - Series 2025	\$ -	\$ -	\$ 353,589	\$ 353,589
Unassigned	\$ 208,036	\$ -	\$ -	\$ 208,036
Total Fund Balances	\$ 208,036	\$ 901,641	\$ 353,973	\$ 1,463,650
Total Liabilities & Fund Balance	\$ 215,642	\$ 901,641	\$ 516,205	\$ 1,633,488

Lake Mattie Preserve

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/26	Thru 06/30/26	Variance
Revenues:				
Assessments - On Roll	\$ 302,512	\$ 302,512	\$ 308,658	\$ 6,146
Assessments - Direct	\$ 97,381	\$ 97,381	\$ 97,379	\$ (1)
Interest	\$ -	\$ -	\$ 1,815	\$ 1,815
Total Revenues	\$ 399,893	\$ 399,893	\$ 407,853	\$ 7,960
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 9,000	\$ 1,000	\$ 8,000
FICA Expense	\$ 900	\$ 675	\$ 77	\$ 599
Engineering	\$ 15,000	\$ 11,250	\$ 1,938	\$ 9,313
Attorney	\$ 25,000	\$ 18,750	\$ 5,137	\$ 13,613
Annual Audit	\$ 6,500	\$ 6,500	\$ 6,600	\$ (100)
Assessment Administration	\$ 5,150	\$ 5,150	\$ 5,150	\$ -
Arbitrage	\$ 900	\$ 1,350	\$ 1,350	\$ -
Dissemination	\$ 6,180	\$ 4,635	\$ 4,635	\$ -
Trustee Fees	\$ 4,446	\$ 4,446	\$ 6,723	\$ (2,277)
Management Fees	\$ 40,556	\$ 30,417	\$ 30,417	\$ 0
Information Technology	\$ 1,947	\$ 1,460	\$ 1,460	\$ (0)
Website Maintenance	\$ 1,298	\$ 973	\$ 974	\$ (0)
Postage & Delivery	\$ 1,000	\$ 750	\$ 193	\$ 557
Insurance	\$ 6,934	\$ 6,934	\$ 5,732	\$ 1,202
Printing & Binding	\$ 500	\$ 375	\$ 3	\$ 372
Legal Advertising	\$ 5,000	\$ 3,750	\$ 560	\$ 3,190
Other Current Charges	\$ 3,000	\$ 2,250	\$ 420	\$ 1,830
Office Supplies	\$ 445	\$ 334	\$ 4	\$ 330
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 136,931	\$ 109,175	\$ 72,548	\$ 36,627
<u>Operations & Maintenance</u>				
Field Expenditures				
Property Insurance	\$ 7,500	\$ 7,500	\$ 2,204	\$ 5,296
Field Management	\$ 15,000	\$ 11,250	\$ 5,625	\$ 5,625
Landscape Maintenance	\$ 73,500	\$ 55,125	\$ 53,854	\$ 1,271
Landscape Replacement	\$ 7,500	\$ 5,625	\$ 1,950	\$ 3,675
Streetlights	\$ 19,558	\$ 14,669	\$ 66,157	\$ (51,488)
Electric	\$ 2,000	\$ 1,500	\$ 2,670	\$ (1,170)
Aquatic Maintenance	\$ 10,800	\$ 8,100	\$ -	\$ 8,100
Pond Basin Maintenance	\$ 9,000	\$ 6,750	\$ -	\$ 6,750
Irrigation Repairs	\$ 4,500	\$ 3,375	\$ 3,882	\$ (507)
Water and Sewer	\$ 30,000	\$ 22,500	\$ 699	\$ 21,801
General Repairs & Maintenance	\$ 12,500	\$ 9,375	\$ 2,860	\$ 6,515
Field Contingency	\$ 4,200	\$ 3,150	\$ 6,983	\$ (3,833)
Subtotal Field Expenditures	\$ 196,058	\$ 148,919	\$ 146,885	\$ 2,034

Lake Mattie Preserve

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/26	Thru 06/30/26	Variance
Amenity Expenditures				
Amenity - Electric	\$ 5,500	\$ 4,125	\$ -	\$ 4,125
Amenity - Water	\$ 2,750	\$ 2,063	\$ -	\$ 2,063
Internet	\$ 1,500	\$ 1,125	\$ -	\$ 1,125
Pest Control	\$ 904	\$ 678	\$ -	\$ 678
Janitorial Service	\$ 12,000	\$ 9,000	\$ -	\$ 9,000
Security Services	\$ 15,000	\$ 11,250	\$ -	\$ 11,250
Amenity Management	\$ 10,000	\$ 7,500	\$ 833	\$ 6,667
Pool Maintenance	\$ 10,500	\$ 7,875	\$ -	\$ 7,875
Amenity Repairs & Maintenance	\$ 5,000	\$ 3,750	\$ -	\$ 3,750
Amenity Contingency	\$ 3,750	\$ 2,813	\$ 290	\$ 2,523
Subtotal Amenity Expenditures	\$ 66,904	\$ 50,178	\$ 1,123	\$ 49,055
Total Operations & Maintenance	\$ 262,962	\$ 199,097	\$ 148,008	\$ 51,089
Total Expenditures	\$ 399,893	\$ 308,271	\$ 220,555	\$ 87,716
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 187,297	
Net Change in Fund Balance	\$ -		\$ 187,297	
Fund Balance - Beginning	\$ -		\$ 20,739	
Fund Balance - Ending	\$ -		\$ 208,036	

Lake Mattie Preserve

Community Development District

Debt Service Fund Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Assessments - Tax Roll	\$ 308,811	\$ 308,811	\$ 315,083	\$ 6,273
Interest	\$ 11,118	\$ 11,118	\$ 12,272	\$ 1,154
Total Revenues	\$ 319,928	\$ 319,928	\$ 327,355	\$ 7,427
Expenditures:				
Series 2024				
Interest - 11/1	\$ 122,998	\$ 122,998	\$ 122,998	\$ -
Principal - 5/1	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Interest - 5/1	\$ 122,998	\$ 122,998	\$ 122,998	\$ -
Total Expenditures	\$ 305,995	\$ 305,995	\$ 305,995	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 13,933		\$ 21,360	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 13,933.06		\$ 21,360	
Fund Balance - Beginning	\$ 152,711		\$ 464,233	
Fund Balance - Ending	\$ 166,644		\$ 485,594	

Lake Mattie Preserve

Community Development District

Debt Service Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Assessments - Tax Roll	\$ 284,854	\$ 284,854	\$ 290,640	\$ 5,786
Interest	\$ 2,817	\$ 2,817	\$ 10,541	\$ 7,725
Total Revenues	\$ 287,671	\$ 287,671	\$ 301,182	\$ 13,511
Expenditures:				
Series 2025				
Interest - 11/1	\$ 114,153	\$ 114,153	\$ 114,153	\$ -
Principal - 5/1	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Interest - 5/1	\$ 114,153	\$ 114,153	\$ 114,153	\$ -
Total Expenditures	\$ 283,305	\$ 283,305	\$ 283,305	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 4,366		\$ 17,877	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (9,390)	\$ (9,390)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (9,390)	\$ (9,390)
Net Change in Fund Balance	\$ 4,365.89		\$ 8,487	
Fund Balance - Beginning	\$ 116,927		\$ 407,560	
Fund Balance - Ending	\$ 121,293		\$ 416,048	

Lake Mattie Preserve

Community Development District

Capital Projects Fund Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 10	\$ 10
Total Revenues	\$ -	\$ -	\$ 10	\$ 10
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 10	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 10	
Fund Balance - Beginning			\$ 373	
Fund Balance - Ending			\$ 383	

Lake Mattie Preserve

Community Development District

Capital Projects Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 13,862	\$ 13,862
Total Revenues	\$ -	\$ -	\$ 13,862	\$ 13,862
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 2,413	\$ (2,413)
Total Expenditures	\$ -	\$ -	\$ 2,413	\$ (2,413)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 11,449	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 9,390	\$ 9,390
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 9,390	\$ 9,390
Net Change in Fund Balance	\$ -	\$ -	\$ 20,839	
Fund Balance - Beginning			\$ 332,751	
Fund Balance - Ending			\$ 353,589	

Lake Mattie Preserve
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - On Roll	\$ -	\$ -	\$ 34,775	\$ 1,921	\$ 6,060	\$ 262,083	\$ 3,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,658
Assessments - Direct	\$ 48,690	\$ -	\$ -	\$ -	\$ 24,345	\$ -	\$ -	\$ 24,345	\$ -	\$ -	\$ -	\$ -	\$ 97,379
Interest	\$ -	\$ -	\$ 0	\$ 22	\$ 62	\$ 456	\$ 432	\$ 450	\$ 392	\$ -	\$ -	\$ -	\$ 1,815
Other Income	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
Total Revenues	\$ 48,690	\$ -	\$ 34,775	\$ 1,943	\$ 30,467	\$ 262,539	\$ 4,251	\$ 24,795	\$ 392	\$ -	\$ -	\$ -	\$ 407,853
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 1,000
FICA Expense	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ 77
Engineering	\$ 625	\$ 1,125	\$ -	\$ -	\$ -	\$ -	\$ 63	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ 1,938
Attorney	\$ 263	\$ 822	\$ 78	\$ 62	\$ 192	\$ 572	\$ 1,301	\$ 1,847	\$ -	\$ -	\$ -	\$ -	\$ 5,137
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,600
Assessment Administration	\$ 5,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,150
Arbitrage	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350
Dissemination	\$ 515	\$ 515	\$ 515	\$ 515	\$ 515	\$ 515	\$ 515	\$ 515	\$ 515	\$ -	\$ -	\$ -	\$ 4,635
Trustee Fees	\$ 2,123	\$ -	\$ -	\$ -	\$ -	\$ 2,477	\$ 2,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,723
Management Fees	\$ 3,380	\$ 3,380	\$ 3,380	\$ 3,380	\$ 3,380	\$ 3,380	\$ 3,380	\$ 3,380	\$ 3,380	\$ -	\$ -	\$ -	\$ 30,417
Information Technology	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ -	\$ -	\$ -	\$ 1,460
Website Maintenance	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ -	\$ -	\$ -	\$ 974
Postage & Delivery	\$ -	\$ 4	\$ 3	\$ 152	\$ 8	\$ 14	\$ 1	\$ 3	\$ 7	\$ -	\$ -	\$ -	\$ 193
Insurance	\$ 5,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,732
Printing & Binding	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 560	\$ -	\$ -	\$ -	\$ 560
Other Current Charges	\$ 47	\$ 45	\$ 35	\$ 43	\$ 40	\$ 40	\$ 75	\$ 48	\$ 48	\$ -	\$ -	\$ -	\$ 420
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3	\$ -	\$ -	\$ -	\$ 4
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 18,284	\$ 6,161	\$ 4,731	\$ 5,069	\$ 4,405	\$ 13,868	\$ 8,628	\$ 6,618	\$ 4,784	\$ -	\$ -	\$ -	\$ 72,548

Lake Mattie Preserve
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Field Expenditures													
Property Insurance	\$ 1,485	\$ 719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,204
Field Management	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ -	\$ -	\$ -	5,625
Landscape Maintenance	\$ 7,356	\$ 5,731	\$ 5,731	\$ 5,731	\$ 5,731	\$ 5,731	\$ 5,731	\$ 6,056	\$ 6,056	\$ -	\$ -	\$ -	53,854
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,950	\$ -	\$ -	\$ -	\$ -	1,950
Streetlights	\$ 6,123	\$ 6,123	\$ 19,538	\$ 5,729	\$ 5,729	\$ 5,729	\$ 5,729	\$ 5,729	\$ 5,729	\$ -	\$ -	\$ -	66,157
Electric	\$ 341	\$ 175	\$ 243	\$ 297	\$ 252	\$ 230	\$ 107	\$ 69	\$ 956	\$ -	\$ -	\$ -	2,670
Aquatic Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pond Basin Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ 2,381	\$ 877	\$ 130	\$ 201	\$ 202	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	3,882
Water and Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 699	\$ -	\$ -	\$ -	699
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,860	\$ -	\$ -	\$ -	\$ -	\$ -	2,860
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ 5,100	\$ -	\$ 1,883	\$ -	\$ -	\$ -	\$ -	\$ -	6,983
Subtotal Field Expenditures	\$ 15,930	\$ 15,754	\$ 27,015	\$ 12,512	\$ 17,638	\$ 12,517	\$ 17,025	\$ 14,428	\$ 14,065	\$ -	\$ -	\$ -	146,885
Amenity Expenditures													
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 833	\$ -	\$ -	\$ -	833
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290	\$ -	\$ -	\$ -	290
Subtotal Amenity Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,123	\$ -	\$ -	\$ -	1,123
Total Operations & Maintenance	\$ 15,930	\$ 15,754	\$ 27,015	\$ 12,512	\$ 17,638	\$ 12,517	\$ 17,025	\$ 14,428	\$ 15,189	\$ -	\$ -	\$ -	148,008
Total Expenditures	\$ 34,213	\$ 21,915	\$ 31,746	\$ 17,580	\$ 22,043	\$ 26,385	\$ 25,653	\$ 21,047	\$ 19,973	\$ -	\$ -	\$ -	220,555
Excess (Deficiency) of Revenues over Expenditures	\$ 14,476	\$ (21,915)	\$ 3,029	\$ (15,637)	\$ 8,424	\$ 236,154	\$ (21,403)	\$ 3,749	\$ (19,580)	\$ -	\$ -	\$ -	187,297

Lake Mattie Preserve

Community Development District

Long Term Debt Report

SERIES 2024, SPECIAL ASSESSMENT REVENUE BONDS

INTEREST RATE:	5.550%, 5.850%	
MATURITY DATE:	5/1/2054	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$308,810	
RESERVE FUND BALANCE	\$308,810	
BONDS OUTSTANDING - 3/22/24		\$4,385,000
LESS: Principal Payment - 05/01/25		(\$60,000)
LESS: Principal Payment - 05/01/26		(\$60,000)
CURRENT BONDS OUTSTANDING		\$4,265,000

SERIES 2025, SPECIAL ASSESSMENT REVENUE BONDS

INTEREST RATE:	5.450%, 5.650%	
MATURITY DATE:	5/1/2055	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$284,854	
RESERVE FUND BALANCE	\$284,854	
BONDS OUTSTANDING - 3/07/25		\$4,110,000
LESS: Principal Payment - 05/01/26		(\$55,000)
CURRENT BONDS OUTSTANDING		\$4,055,000

Lake Mattie Preserve

Community Development District

Special Assessment Receipts

Fiscal Year 2026

Gross	\$	325,282.74	\$	332,054.32	\$	306,294.78	\$	963,631.84
	\$	302,512.95	\$	308,810.52	\$	284,854.15	\$	896,177.61

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	ASSESSED THROUGH COUNTY			
							33.76%	34.46%	31.79%	100.00%
							General Fund	2024 Debt Service	2025 Debt Service	Total
12/08/25	ACH	\$106,567.95	(\$4,262.97)	(\$2,046.10)	\$0.00	\$100,258.88	\$33,843.30	\$34,547.84	\$31,867.74	\$100,258.88
12/31/25	ACH	\$2,904.45	(\$87.12)	(\$56.35)	\$0.00	\$2,760.98	\$931.99	\$951.40	\$877.59	\$2,760.98
01/09/26	ACH	\$5,808.90	(\$203.31)	(\$112.11)	\$0.00	\$5,493.48	\$1,854.37	\$1,892.98	\$1,746.13	\$5,493.48
01/29/26	ACH	\$0.00	\$0.00	\$0.00	\$197.25	\$197.25	\$66.58	\$67.97	\$62.70	\$197.25
02/12/26	ACH	(\$9,636.32)	\$0.00	\$0.00	\$0.00	(\$9,636.32)	(\$3,252.83)	(\$3,320.54)	(\$3,062.95)	(\$9,636.32)
02/12/26	ACH	\$28,844.60	(\$693.04)	(\$563.03)	\$0.00	\$27,588.53	\$9,312.76	\$9,506.63	\$8,769.14	\$27,588.53
03/13/26	ACH	\$792,251.27	\$0.00	(\$15,845.03)	\$0.00	\$776,406.24	\$262,083.02	\$267,538.95	\$246,784.27	\$776,406.24
04/17/26	ACH	\$10,862.40	\$0.00	(\$217.25)	\$0.00	\$10,645.15	\$3,593.37	\$3,668.17	\$3,383.61	\$10,645.15
04/30/26	ACH	\$0.00	\$0.00	\$0.00	\$27.96	\$27.96	\$9.44	\$9.63	\$8.89	\$27.96
04/30/26	ACH	\$0.00	\$0.00	\$0.00	\$639.70	\$639.70	\$215.94	\$220.43	\$203.33	\$639.70
TOTAL		\$ 937,603.25	\$ (5,246.44)	\$ (18,839.87)	\$ 864.91	\$ 914,381.85	\$ 308,657.94	\$ 315,083.46	\$ 290,640.45	\$ 914,381.85

102%	Gross Percent Collected
\$ -	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

MATTIE CAPITAL PARTNERS LLC						
2026-01			Net Assessments	\$ 97,379.37	\$	97,379.37
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	
10/27/2025	11/1/2025	1160	\$ 48,689.69	\$ 48,689.69	\$ 48,689.69	
2/3/2026	2/1/2026	1171	\$ 24,344.84	\$ 24,344.84	\$ 24,344.84	
5/5/2026	5/1/2026	1195	\$ 24,344.84	\$ 24,344.84	\$ 24,344.84	
			\$ 97,379.37	\$ 97,379.37	\$ 97,379.37	