

*Willowbrook
Community Development District*

Meeting Agenda

June 23, 2026

AGENDA

Willowbrook

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

June 16, 2026

Board of Supervisors Meeting **Willowbrook Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors of the **Willowbrook Community Development District** will be held on **Tuesday, June 23, 2026** at **9:30 AM** at the **Lake Alfred Public Library, 245 N Seminole Ave, Lake Alfred, FL 33850**.

Zoom Video Join Link: <https://us06web.zoom.us/j/81679824122>

Call-In Information: 1-646-876-9923

Meeting ID: 816 7982 4122

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 April 28, 2026 Board of Supervisors Meeting
4. Consideration of Proposals from Nation Security for Patrol Services (*provided to Board of Supervisors under separate cover for confidentiality purposes – tabled from April 28, 2026 Board of Supervisors Meeting*)
5. Presentation of Fiscal Year 2025 Audit Report
6. Ratification of Quit Claim Deed for Willowbrook South Triangle
7. Ratification of Amended Pool Maintenance Services Agreement (Fuel Surcharge Included)
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report (*to be provided under separate cover*)
 - i. Consideration of Proposal to Add Additional Tracts to Current Landscape Maintenance Agreement
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Reminder to Board Members to File Form 1's by the July 1, 2026 Deadline
9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

MINUTES

**MINUTES OF MEETING
WILLOWBROOK
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Willowbrook Community Development District was held on **Tuesday, April 28, 2026**, at 9:30 a.m. at the Lake Alfred Public Library, 245 N. Seminole Avenue, Lake Alfred, Florida.

Present and constituting a quorum:

McKinzie Terrill	Chairman
Steve Rosser	Vice Chairman
Hyzens Marc	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Grace Rinaldi	District Counsel, Kilinski Van Wyk
Joel Blanco	Field Manager, GMS
Matt Fisher	Field Manager, GMS
Henry Cherinos	Developer
Steve Sloan <i>by Zoom</i>	District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called roll. Three Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns opened the public comment period. There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the January 27,
2026 Board of Supervisors Meeting**

Ms. Burns presented the minutes from the January 27, 2026 Board of Supervisors meeting and asked for any comments, questions, or corrections. The Board had no changes to the minutes.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with all in favor, the Minutes of the January 27, 2026 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS**Consideration of Resolution 2026-07 Approving the Proposed Fiscal Year 2026-2027 Budget (Suggested Date: July 28, 2026), Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2026/2027 Budget and the Imposition of Operations and Maintenance Assessments**

Ms. Burns explained that Resolution 2026-07 would begin the Fiscal Year 2027 budget process, which runs from October 1, 2026, through September 30, 2027, and said the Board would approve a preliminary budget to be sent to the county at least 60 days before the proposed July 28, 2026 public hearing. Ms. Burns noted the budget was built around matching the prior Phase 1 notice amount of \$1,411.46 so that both Phase 1 and Phase 2 would receive the same notice amount, even though a \$298,000 capital reserve transfer was temporarily included and would likely be removed in the final budget to lower assessments. She stated that this preliminary version mainly sets the notice cap, not the final assessment, and noted that the amenity costs were still estimates because the facility was not yet open, and more accurate contract numbers should be available by the end of July. She added that the budget currently has flexibility, that removing the reserve transfer alone could reduce assessments by about \$445 per lot and bring them below \$1,000, and that field costs had been increased to reflect the Phase 2 areas that would be turned over to the District.

Ms. Burns clarified that builder caps were intentionally left out of the preliminary budget because it was only meant to set the cap for notice purposes, and they asked the developer to send over the cap details for all phases so those could be incorporated into the final budget in July. She explained that the current action was simply to set the maximum assessment notice, making clear that the assessment would not exceed \$1,411.46 per lot. She stated that the Board was setting an assessment hearing for the Phase 2 lots, which were currently being charged at an administrative rate.

Ms. Burns asked for a motion to approve Resolution 2026-07, approving the proposed Fiscal Year 2027 budget, and setting the public hearing date for July 28, 2026 at 9:30 a.m.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with all in favor, Resolution 2026-07 Approving the Proposed Fiscal Year 2026-2027 Budget, Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2026/2027 Budget and the Imposition of Operations and Maintenance Assessments on July 28, 2026 at 9:30 a.m., was approved.

FIFTH ORDER OF BUSINESS

Consideration of Proposals from Nation Security for Patrol Services (*provided to Board of Supervisors under separate cover for confidentiality purposes*)

Ms. Burns presented a security proposal from Nation Security for the amenity facility and explained that this vendor was recommended because it offers more flexible staffing and seasonal service, unlike other providers that require year-round contracts. She reviewed the pricing, noting an hourly rate of \$28.95 and a weekly rate of \$1,621.20, and outlined several coverage options. Staff's recommended approach was weekend coverage from spring break to Memorial Day, followed by daily coverage from Memorial Day to Labor Day, since that would cover the period when children are most likely to be out of school and using the facility. She noted that this recommended schedule would cost \$31,093.20, which fits within the proposed \$33,000 budget and still leaves some room for things like access cards, gate repairs, or extending security into September if needed. Ms. Burns explained that the guard's role would be to enforce pool rules, monitor access, and clear the facility at closing, typically during an eight-hour afternoon-to-closing shift. She clarified that while the full-year cost for 2027 would be about \$31,000, the cost for the current year would be lower because the amenity is not yet open and service would only be needed for part of the year depending on the opening date.

Ms. Burns explained that all the amenity contracts were being presented now in case the Board wanted services ready for the facility opening. She said the Board could choose not to start security immediately and instead wait to see whether any problems arose after opening. She added that Joel would still review the other amenity-related contracts in preparation for the opening. She confirmed that the security proposal would be tabled and brought back at the next meeting so the Board could reassess how things were going and decide what they wanted to do.

SIXTH ORDER OF BUSINESS**Presentation of Arbitrage Rebate Report
for Series 2024 Assessment Area One
Project Bonds**

Ms. Burns reviewed the arbitrage rebate report for the Series 2024 Assessment Area One project was being presented because the District must show, under the Internal Revenue Code, that it is not earning more interest than it is paying on its bonds. She noted that page four of the report showed a negative amount. She noted that the Board only needed to make a motion to accept it because acceptance was required under the trust indenture.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with all in favor, Accepting the Arbitrage Rebate Report for Series 2024 Assessment Area One Project Bonds, was approved.

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

Ms. Rinaldi gave a legislative update on two issues affecting Special Districts. She explained that a bill increasing sovereign immunity claim limits had passed, but the approved increases were smaller than some much larger proposals seen in prior years. She explained the per-claim limit would rise from \$200,000 to \$350,000 and the per-incident aggregate limit from \$300,000 to \$500,000, effective October 1 if signed by the governor. She noted that the management company was checking with insurance to see whether premiums might be affected. She discussed a new e-bike bill, explaining that it creates a micro-mobility safety task force, requires law enforcement to track e-bike crashes and report data to the state, and sets operating requirements such as yielding to pedestrians and limiting speed near them. She added that enforcement will need to be monitored and said they hope the changes will have a positive impact.

Mr. Rosser asked whether the HOA could restrict or ban them and said they viewed e-bikes as harmful and were serious about wanting limits on them. Ms. Rinaldi said they were not sure what authority an HOA has to restrict e-bikes but explained that state regulations already govern them and law enforcement has the main role of enforcement. She noted that enforcement has been a challenge, so in other Districts one of the main responses has been education, especially for parents and schools about the rules, helmet use, and speed limits.

Ms. Burns explained that when residents raise concerns about e-bikes, golf carts, or scooters on the roadways, the District treats those as traffic enforcement matters for the police, not

something the District can enforce directly. Ms. Burns stated the District cannot issue tickets and these complaints fall into the broader category of motor vehicle enforcement, which is outside the District's authority.

Board discussion ensued regarding e-bikes, liability, and who has authority to regulate or enforce rules. Board members were concerned about the safety risks of children riding e-bikes, especially at high speeds, and asked whether the HOA or CDD could ban them. Ms. Burns responded that enforcement on roadways is generally a police matter, not something the District can handle directly, and noted that the District can only restrict motorized vehicles on District property, such as the amenity facility or pool deck. The conversation shifted to liability, with Ms. Burns explaining that the CDD usually would not be liable for crashes involving someone illegally operating a motor vehicle unless there were District-related issues like missing traffic signs. Ms. Rinaldi added that while the District can create policies for its own property, authority over roadways belongs to county, state, and local jurisdictions.

Ms. Rinaldi concluded the legislative update by saying there may be special sessions ahead, and if that happens, they will continue tracking them and report back on anything that could affect the CDDs.

B. Engineer

Mr. Sloan stated there were a couple of SWFWMD responses that still needed attention. He explained the responses had technically been due a few days earlier, but an extension had been requested and granted. The outstanding items included the wetland plantings discussed earlier as well as a few smaller issues related to stormwater structures.

Mr. Rosser stressed urgency about the remaining response items, saying these were not issues the group could afford to delay and that they needed to be addressed right away.

Mr. Sloan stated they do not have planting staff available, but they have already contacted the contractor and are still waiting for an update. He explained that the outstanding items appear to be relatively minor, such as making sure the orifices are clear, which may simply involve rain or dirt buildup. He added that they would follow up and report back once they had confirmation that the items had been completed.

C. Field Manager's Report

i. Consideration of Amenity Maintenance Proposals

a) Proposal for Plant Replacement

Mr. Blanco reviewed the field manager's action items list and explained that the first item was a plant replacement proposal. He noted the proposal covered replacing plants damaged by the recent cold snap, restoring areas affected by hog activity, and adding mulch where needed for a total cost of \$9,330.11.

On MOTION by Mr. Rosser, seconded by Mr. Terrill, with all in favor, the Proposal for Plant Replacement, was approved.

b) Proposal for Pool Maintenance

Mr. Blanco reviewed the proposal for approving a pool maintenance contract for the amenity. He explained that the service would cost \$1,500 per month, or \$18,000 annually, and would begin once the pool was filled. A Board member questioned whether the contract should wait until the pool was ready and asked what services were included for that price. Ms. Burns responded that it made more sense to approve the contract now so there would be no delay once the pool was filled, explaining that Grace will draft the contract to be written to start only when services were requested. She added that Joel would then tell the vendor when to begin and noted that waiting too long could create maintenance problems with the pool water.

Ms. Burns pointed out that a large part of the cost comes from chemicals and emphasized that the vendor would be coming three times a week, not just once a week like a homeowner might expect. Mr. Blanco added that the service also includes pool maintenance, checking the pool equipment, and small setup tasks like arranging chairs, which together explained the monthly price.

On MOTION by Mr. Rosser, seconded by Mr. Marc, with all in favor, the Proposal for Pool Maintenance, was approved.

c) Proposal for Janitorial Services

Mr. Blanco explained the janitorial services proposal for the amenity, outlining the itemized costs for restroom servicing three times a week and for emptying trash and dog waste containers twice a week. He noted the current setup includes one trash container at the playground and one at the dog park and said the total annual cost for all of those services would be \$9,600. A

Board member asked if this was in the budget. Ms. Burns noted this is accounted for next year. She stated that for the current year for janitorial there is about \$5,000.

On MOTION by Mr. Terrill, seconded by Mr. Rosser, with all in favor, the Proposal for Janitorial Services, was approved.

d) Proposal for Pest Control

- i. Willowbrook North**
- ii. Willowbrook South**

Mr. Blanco discussed a pest control proposal for the amenity, mailboxes, and dog park, including the addition of six rodent stations near the north amenity because it is close to a conservation area. He explained that the rodent stations would involve a one-time \$160 fee, with ongoing service included in the monthly maintenance. When asked what the stations looked like, he described them as small black boxes that are not very noticeable. A Board member raised concern that the boxes could attract children, but Mr. Blanco stressed that the goal was to prevent rat droppings and avoid a larger pest problem later. He said they had seen amenities in other areas develop serious rodent issues when treatment was delayed. He explained that the stations contain bait, which rodents take back so the treatment can work more effectively.

On MOTION by Mr. Rosser, seconded by Mr. Marc, with all in favor, Proposal for Pest Control, was approved.

Mr. Blanco reported that several maintenance items had already been completed. These included installing a playground rules sign in Willowbrook South, pressure washing the playground equipment, repairing three damaged sidewalks in Willowbrook South, and grinding down a sidewalk that had concrete residue. He then invited any questions from the Board.

A Board member asked a question about the sidewalks. Mr. Blanco clarified that the sidewalk repairs were not caused by home construction but were instead located near the playground. He explained that because there is a lot of foot traffic in that area, the issue was addressed proactively and early.

D. District Manager's Report

- i. Approval of Check Register**

Ms. Burns presented the check register to the Board that was included in the package for review.

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

ii. Balance Sheet & Income Statement

Ms. Burns presented the Balance Sheet & Income Statement to the Board.

iii. Presentation of Number of Registered Voters – 3

Ms. Burns explained that the District is required each year to determine the number of registered voters as of April 15 and that this count is tracked for turnover purposes. They reported that there are currently three registered voters within the community.

EIGHTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

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

On MOTION by Mr. Terrill, seconded by Mr. Rosser, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

*Item will be
provided to
Board under
separate cover
for
confidentiality
purposes.*

SECTION V

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Willowbrook Community Development District
City of Winter Haven, Florida

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 4, 2026, on our consideration of the Willowbrook Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 4, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 4, 2026

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

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

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$10,095,383.
- The change in the District's total net position in comparison with the prior fiscal year was \$9,455,221 an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District’s governmental funds reported combined ending fund balances of \$8,087,699. A portion of fund balance is restricted for nonspendable prepaid items, debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District’s discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

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

Fund Financial Statements

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

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

GOVERNMENT WIDE FINANCIAL ANALYSIS

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

Key components of net position were as follows:

Statement of Net Position		
	2025	2024
Current assets	\$ 11,381,475	\$ 2,404,859
Capital assets	21,023,053	8,618,879
Total assets	<u>32,404,528</u>	<u>11,023,738</u>
Current liabilities	3,640,685	1,514,410
Long-term liabilities	18,668,460	8,869,166
Total liabilities	<u>22,309,145</u>	<u>10,383,576</u>
Net position		
Net invested in capital assets	7,421,913	(283,214)
Restricted for debt service	2,653,999	(177,534)
Restricted for capital projects	-	1,084,829
Unrestricted	19,471	16,081
Total net position	<u>\$ 10,095,383</u>	<u>\$ 640,162</u>

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

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

Change in Net Position		
	2025	2024
Program revenues	\$10,485,246	\$ 1,216,025
General revenues	-	93,162
Total revenues	<u>10,485,246</u>	<u>1,309,187</u>
Expenses		
General government	97,601	100,213
Maintenance and operations	27,811	-
Interest on long-term debt	506,563	177,534
Cost of issuance	398,050	390,341
Total expenses	<u>1,030,025</u>	<u>668,088</u>
Change in net position	9,455,221	641,099
Net position - beginning of year	640,162	(937)
Net position - end of year	<u>\$10,095,383</u>	<u>\$ 640,162</u>

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$1,030,025, which consisted of costs of issuance, interest on long term debt and costs associated with general expenditures and constructing and maintaining certain capital improvements of the District. The costs of the District's activities were funded by developer contributions and assessments.

GENERAL BUDGETING HIGHLIGHTS

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

The variance between budgeted and actual general fund revenues is significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$21,023,053 invested in capital assets and construction in process. Construction in process has not completed as of September 30, 2025 and therefore is not depreciated to date. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$18,804,929 notes payable and Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

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

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION

September 30, 2025

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 14,444
Due from developer	32,985
Prepaid items	2,831
Restricted assets:	
Investments	11,331,215
Capital assets:	
Non-depreciable	20,939,467
Depreciable	83,586
TOTAL ASSETS	<u><u>\$ 32,404,528</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 3,211,246
Accrued interest payable	210,440
Retainage payable	77,230
Unearned revenue	5,300
Bonds and notes payable, due within one year	136,469
Bonds and notes payable, due in more than one year	18,668,460
TOTAL LIABILITIES	<u><u>22,309,145</u></u>
NET POSITION	
Net investment in capital assets	7,421,913
Restricted for:	
Debt service	2,653,999
Unrestricted	19,471
TOTAL NET POSITION	<u><u>\$ 10,095,383</u></u>

The accompanying notes are an integral part of this financial statement

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
Governmental activities					
General government	\$ 97,601	\$ -	\$ 131,553	\$ -	\$ 33,952
Maintenance and operations	27,811	-	-	9,118,065	9,090,254
Interest on long-term debt	506,563	1,196,812	-	-	690,249
Cost of issuance	398,050	-	38,816	-	(359,234)
Total governmental activities	<u>\$ 1,030,025</u>	<u>\$ 1,196,812</u>	<u>\$ 170,369</u>	<u>\$ 9,118,065</u>	<u>9,455,221</u>
					Change in net position
					9,455,221
					Net position - October 1, 2024
					<u>640,162</u>
					Net position - September 30, 2025
					<u>\$ 10,095,383</u>

The accompanying notes are an integral part of this financial statement

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 14,444	\$ -	\$ -	\$ 14,444
Investments	-	2,864,439	8,466,776	11,331,215
Due from developer	32,985	-	-	32,985
Prepaid items	2,831	-	-	2,831
TOTAL ASSETS	\$ 50,260	\$ 2,864,439	\$ 8,466,776	\$ 11,381,475
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable	\$ 25,489	\$ -	\$ 3,185,757	\$ 3,211,246
Retainage payable	-	-	77,230	77,230
Unearned revenue	5,300	-	-	5,300
TOTAL LIABILITIES	30,789	-	3,262,987	3,293,776
FUND BALANCES				
Nonspendable:				
Prepaid items	2,831	-	-	2,831
Restricted for:				
Debt service	-	2,864,439	-	2,864,439
Capital projects	-	-	5,203,789	5,203,789
Unassigned	16,640	-	-	16,640
TOTAL FUND BALANCES	19,471	2,864,439	5,203,789	8,087,699
TOTAL LIABILITIES AND FUND BALANCES	\$ 50,260	\$ 2,864,439	\$ 8,466,776	\$ 11,381,475

The accompanying notes are an integral part of this financial statement

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

Total Governmental Fund Balances in the Balance Sheet	\$ 8,087,699
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	21,023,053
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(210,440)
Original issue discount	30,834
Governmental bonds payable	(18,835,763)
Net Position of Governmental Activities	\$ 10,095,383

The accompanying notes are an integral part of this financial statement

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

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Developer contributions	\$ 131,553	\$ -	\$ 9,109,684	\$ 9,241,237
Assessments	-	1,196,812	-	1,196,812
Investment earnings	-	38,816	8,381	47,197
TOTAL REVENUES	<u>131,553</u>	<u>1,235,628</u>	<u>9,118,065</u>	<u>10,485,246</u>
EXPENDITURES				
General government	97,601	-	-	97,601
Maintenance and operations	16,708	-	-	16,708
Capital outlay	94,689	-	12,320,588	12,415,277
Debt				
Principal	8,926	50,000	-	58,926
Interest expense	4,928	468,730	-	473,658
Bond issuance costs	-	-	398,050	398,050
TOTAL EXPENDITURES	<u>222,852</u>	<u>518,730</u>	<u>12,718,638</u>	<u>13,460,220</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(91,299)	716,898	(3,600,573)	(2,974,974)
OTHER SOURCES (USES)				
Transfers in (out)	-	106	(106)	-
Financed purchase - notes payable proceeds	94,689	-	-	94,689
Bond proceeds	-	1,036,024	8,863,976	9,900,000
TOTAL OTHER SOURCES (USES)	<u>94,689</u>	<u>1,036,130</u>	<u>8,863,870</u>	<u>9,994,689</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	3,390	1,753,028	5,263,297	7,019,715
FUND BALANCE				
Beginning of year	16,081	1,111,411	(59,508)	1,067,984
End of year	<u>\$ 19,471</u>	<u>\$ 2,864,439</u>	<u>\$ 5,203,789</u>	<u>\$ 8,087,699</u>

The accompanying notes are an integral part of this financial statement

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

Net Change in Fund Balances - Total Governmental Funds	\$ 7,019,715
Amount reported for governmental activities in the Statement of Activities are different because:	
The issuance of long-term debt provides current financial resources to governmental funds. These transactions, however, have no effect on net assets. This is the amount of long-term debt issued in the current period.	(9,994,689)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are depreciated over their estimated useful lives:	
Capital outlay	12,404,174
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Payments on long-term debt	58,926
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Change in accrued interest payable	(32,905)
Change in Net Position of Governmental Activities	\$ 9,455,221

The accompanying notes are an integral part of this financial statement

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Willowbrook Community Development District ("District") was established on November 13, 2023 by Ordinance 0-23-58 adopted by the City Commission of the City of Winter Haven, Florida pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

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

The Board has the responsibility for, among other things:

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

Assessments

Assessments are non-ad valorem assessments on benefitted lands within the District. Assessments are levied to pay for the operations and maintenance of the District and to repay long-term debt. The fiscal year for which annual assessments are levied begins on October 1 each year. Debt assessments are levied at the time of issuance and collected annually. The District's annual assessments may be directly billed and collected by the District, or may be billed and collected by the County Tax Collector. For assessments billed and collected by the County Tax Collector, discounts are available for payments through February 28, and unpaid assessments become delinquent on April 1. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Assessments (continued)

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

The District reports the following major governmental funds:

General Fund

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

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

Debt Service Fund

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

Capital Projects Fund

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

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

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

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

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

Prepaid Items

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

Capital Assets

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

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

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Equipment	5

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

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position

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

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

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

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

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

Other Disclosures

Use of Estimates

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

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE C - BUDGETARY INFORMATION

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

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

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

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
US Bank Gcts 0490	\$ 11,331,215	N/A	N/A
Total Investments	<u>\$ 11,331,215</u>		

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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

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

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

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

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

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

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

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

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

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE E - CAPITAL ASSETS

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

	<u>Balance</u> <u>10/01/2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>09/30/2025</u>
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	<u>\$8,618,879</u>	<u>\$ 12,320,588</u>	<u>\$ -</u>	<u>\$20,939,467</u>
Total capital assets, not being depreciated	<u>8,618,879</u>	<u>12,320,588</u>	<u>-</u>	<u>20,939,467</u>
Capital assets, being depreciated				
Equipment - financed purchase	<u>-</u>	<u>94,689</u>	<u>-</u>	<u>94,689</u>
Total capital assets, being depreciated	<u>-</u>	<u>94,689</u>	<u>-</u>	<u>94,689</u>
Less accumulated depreciation for:				
Equipment - financed purchase	<u>-</u>	<u>11,103</u>	<u>-</u>	<u>11,103</u>
Total accumulated depreciation	<u>-</u>	<u>11,103</u>	<u>-</u>	<u>11,103</u>
Total capital assets, being depreciated - net	<u>-</u>	<u>83,586</u>	<u>-</u>	<u>83,586</u>
Governmental activities capital assets - net	<u><u>\$8,618,879</u></u>	<u><u>\$ 12,404,174</u></u>	<u><u>\$ -</u></u>	<u><u>\$21,023,053</u></u>

Depreciation expense was charged to maintenance and operations.

The District Capital Improvement Project (“CIP”) is being built in phases. A portion of the project costs will be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. The infrastructure will include roadways, lighting, land improvements, stormwater improvements, amenity/recreational improvements, landscaping and hardscaping improvements, and other public improvements. Upon completion, certain infrastructure is to be conveyed to others for ownership and maintenance.

Developer contributions to the capital projects fund for the current fiscal year were \$9,109,684.

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE F – LONG-TERM LIABILITIES

\$8,900,000 Special Assessment Bonds, Series 2024 (Assessment Area One Project) – On May 30, 2024, the District issued \$8,900,000 Special Assessment Bonds, Series 2024 (Assessment Area One Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable in annual principal installments through May 2055. The Bonds bear interest ranging from 4.95 % to 5.9% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2026.

\$9,900,000 Special Assessment Bonds, Series 2025 (Assessment Area Two Project) – On September 25, 2025, the District issued \$9,900,000 Special Assessment Bonds, Series 2025 (Assessment Area Two). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable in annual principal installments through May 2056. The Bonds bear interest ranging from 4.125 % to 5.875% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2027.

The Series 2024 and 2025 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2024 and 2025 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

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

Financed Purchase Agreement

In March 2025, the District entered into an agreement for the acquisition of playground equipment. The total acquisition cost of the property was \$94,689, which was recognized as a financed purchase note payable during the current fiscal year. The term of the agreement is from March 2025 through February 2030 and is payable in monthly installments ranging from \$1,315 to \$1,963.

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

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

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessment Bonds, Series 2024	\$ 8,900,000	\$ -	\$ 50,000	\$ 8,850,000	\$ 120,000
Special Assessment Bonds, Series 2025	-	9,900,000	-	9,900,000	-
Notes payable - financed purchase	-	94,689	8,926	85,763	16,469
	<u>8,900,000</u>	<u>9,994,689</u>	<u>58,926</u>	<u>18,835,763</u>	<u>136,469</u>
Unamortized bond discount	<u>(30,834)</u>	-	-	<u>(30,834)</u>	-
	<u>\$ 8,869,166</u>	<u>\$ 9,994,689</u>	<u>\$ 58,926</u>	<u>\$ 18,804,929</u>	<u>\$ 136,469</u>

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

September 30,	Principal	Interest	Total
2026	\$ 120,000	\$ 844,114	\$ 964,114
2027	260,000	1,063,478	1,323,478
2028	270,000	1,051,721	1,321,721
2029	285,000	1,039,511	1,324,511
2030	300,000	1,026,600	1,326,600
2031-2035	1,755,000	4,882,154	6,637,154
2036-2040	2,335,000	4,327,308	6,662,308
2041-2045	3,090,000	3,588,468	6,678,468
2046-2050	4,125,000	2,584,939	6,709,939
2051-2055	5,535,000	1,213,525	6,748,525
2056	675,000	39,656	714,656
	<u>\$ 18,750,000</u>	<u>\$ 21,661,474</u>	<u>\$ 40,411,474</u>

The scheduled payments for years September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	\$ 16,469	\$ 7,280	\$ 23,749
2027	18,066	5,683	23,749
2028	19,819	3,931	23,750
2029	21,741	2,008	23,749
2030	9,668	226	9,894
	<u>\$ 85,763</u>	<u>\$ 19,128</u>	<u>\$ 104,891</u>

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE G – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$131,553, which includes a receivable of \$32,985 as of September 30, 2025. See Note E for other Developer transactions.

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

NOTE H - MANAGEMENT COMPANY

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

NOTE I - RISK MANAGEMENT

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

NOTE J – CONCENTRATION

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

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

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Developer contributions	\$ 401,310	\$ 131,553	\$ (269,757)
Investment earnings	-	-	-
TOTAL REVENUES	401,310	131,553	(269,757)
 EXPENDITURES			
Current			
General government	151,310	97,601	53,709
Maintenance and operations	250,000	16,708	233,292
Capital outlay	-	94,689	(94,689)
Debt			
Principal	-	8,926	(8,926)
Interest	-	4,928	(4,928)
TOTAL EXPENDITURES	401,310	222,852	192,312
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(91,299)	(91,299)
 OTHER FINANCING SOURCES			
Financed purchase - notes payable proceeds	-	94,689	94,689
TOTAL OTHER FINANCING SOURCES (USES)	-	94,689	94,689
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	\$ -	3,390	\$ 3,390
 FUND BALANCES			
Beginning of year		16,081	
End of year		\$ 19,471	

* Original and final budget.

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

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

The variance between budgeted and actual general fund revenues is significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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

To the Board of Supervisors
Willowbrook Community Development District
City of Winter Haven, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Willowbrook Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise the Willowbrook Community Development District's basic financial statements and have issued our report thereon dated June 4, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 4, 2026

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

To the Board of Supervisors
Willowbrook Community Development District
City of Winter Haven, Florida

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

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

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

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

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 4, 2026

Management Letter

To the Board of Supervisors
Willowbrook Community Development District
City of Winter Haven, Florida

Report on the Financial Statements

We have audited the financial statements of the Willowbrook Community Development District (“District”) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 4, 2026.

Auditors’ Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 4, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

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

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

Property Assessed Clean Energy (PACE) Programs

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

Specific Information

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

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 4.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$1,200.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$12,849,447.
- e. Each construction projects with a total cost of at least \$65,000 approved by the District that are scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$885,930.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

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

- a. The rates of non-ad valorem special assessments imposed by the District as \$714 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,196,812.
- c. The total amount of outstanding bonds issued by the District as \$18,750,000.

Additional Matters

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

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 4, 2026

SECTION VI

This instrument was prepared by and upon recording should be returned to:

(This space reserved for Clerk)

K. Grace Rinaldi, Esq.
KILINSKI | VAN WYK PLLC
517 E. College Avenue
Tallahassee, Florida 32301

QUIT CLAIM DEED

THIS QUIT CLAIM DEED is made this 19th day of May 2026, by **Willowbrook Community Development District**, a local unit of special-purpose government organized under Chapter 190, Florida Statutes, whose address is at c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801, hereinafter called the “Grantor” or the “District,” to **KRPC Willowbrook, LLC**, a Florida limited liability company, whose address is 121 Garfield Avenue, Winter Park, Florida 32789, hereinafter called the “Grantee.”

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

WHEREAS, Grantee previously conveyed Tract F-2, Parcel ID No. 26-28-15-537006-002392, to the District by Special Warranty Deed recorded in Official Records Book 13804, Page 1459 et seq., of the Public Records of Polk County, Florida; and

WHEREAS, in connection with Grantee’s construction of a pool on Tract F-1 located adjacent to Tract F-2, it was determined that a portion of such improvement will encroach upon a portion of Tract F-2 previously conveyed to the District; and

WHEREAS, the District has determined that the portion of Tract F-2 subject to such encroachment is not necessary for District purposes and that conveying such portion back to Grantee is in the District’s best interest.

WITNESSETH:

THAT GRANTOR, for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby remise, release and quit-claim unto Grantee forever, all the right, title, interest, claim and demand which the Grantor has in and to the following described lot, piece or parcel of land, situate, lying and being in the County of Polk, State of Florida, and more particularly described on **Exhibit A** attached hereto and incorporated herein by reference:

SEE EXHIBIT A

TOGETHER with all the tenements, hereditaments, and appurtenances thereto belonging or in anyway appertaining, including but not necessarily limited to all improvements located thereon.

TO HAVE AND TO HOLD the same in fee simple forever, subject to taxes for the year hereof and subsequent years, as applicable, and all easements, restrictions, reservations, conditions, covenants, limitations and agreements of record. This reference to such matters of record shall not operate to re-impose the same.

IN WITNESS WHEREOF, Grantor has hereunto set its hand and seal the day and year first above written.

Signed, sealed and delivered in the presence of:

Witnesses:

[Handwritten signature of Allan E. Keen]

Printed Name: Allan E. Keen
Address: 121 Garfield Ave
Winter Park, FL 32789

[Handwritten signature of Marcia A. Bexley]

Printed Name: MARCIA A. BEXLEY
Address: 107 E. Ridgewood St.
Orlando, FL 32803

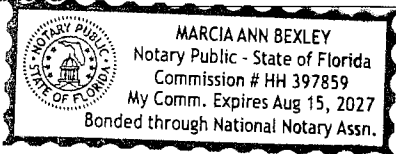
WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established under Chapter 190 of the Florida Statutes

[Handwritten signature]
Chairperson, Board of Supervisors

Address:
219 East Livingston Street
Orlando, Florida 32801

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this 19th day of May 2026, by McKinzie Terrill, as Chairperson of the Board of Supervisors of the Willowbrook Community Development District. He is personally known to me or produced _____ as identification.



[notary seal]

[Handwritten signature of Marcia Ann Bexley]

(Official Notary Signature)

Name: MARCIA ANN BEXLEY

Personally Known

OR Produced Identification _____

Type of Identification _____

EXHIBIT A

DESCRIPTION:

THAT PART OF TRACT F, WILLOWBROOK SOUTH AS RECORDED IN PLAT BOOK 211, PAGES 6 - 14 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF LOT 82 OF SAID WILLOWBROOK SOUTH AND RUN THENCE ALONG THE NORTH BOUNDARY OF SAID TRACT F, N90°00'00"W A DISTANCE OF 85.74 FEET; THENCE S00°00'00"E A DISTANCE OF 120.91 FEET TO THE POINT OF BEGINNING; THENCE S00°00'00"E A DISTANCE OF 13.96 FEET; THENCE N66°01'18"E A DISTANCE OF 5.67 FEET; THENCE N23°58'42"W A DISTANCE OF 12.75 FEET TO THE POINT OF BEGINNING.

NOT VALID WITHOUT A DIGITAL SIGNATURE OR A SIGNATURE AND RAISED SEAL

Robert E Lazenby IV
Digitally signed by Robert E Lazenby IV
Date: 2026.05.08 09:01:42 -0400

ROBERT E LAZENBY, IV, P.S.M. # 6389



BASEPOINT
SURVEYING, INC.

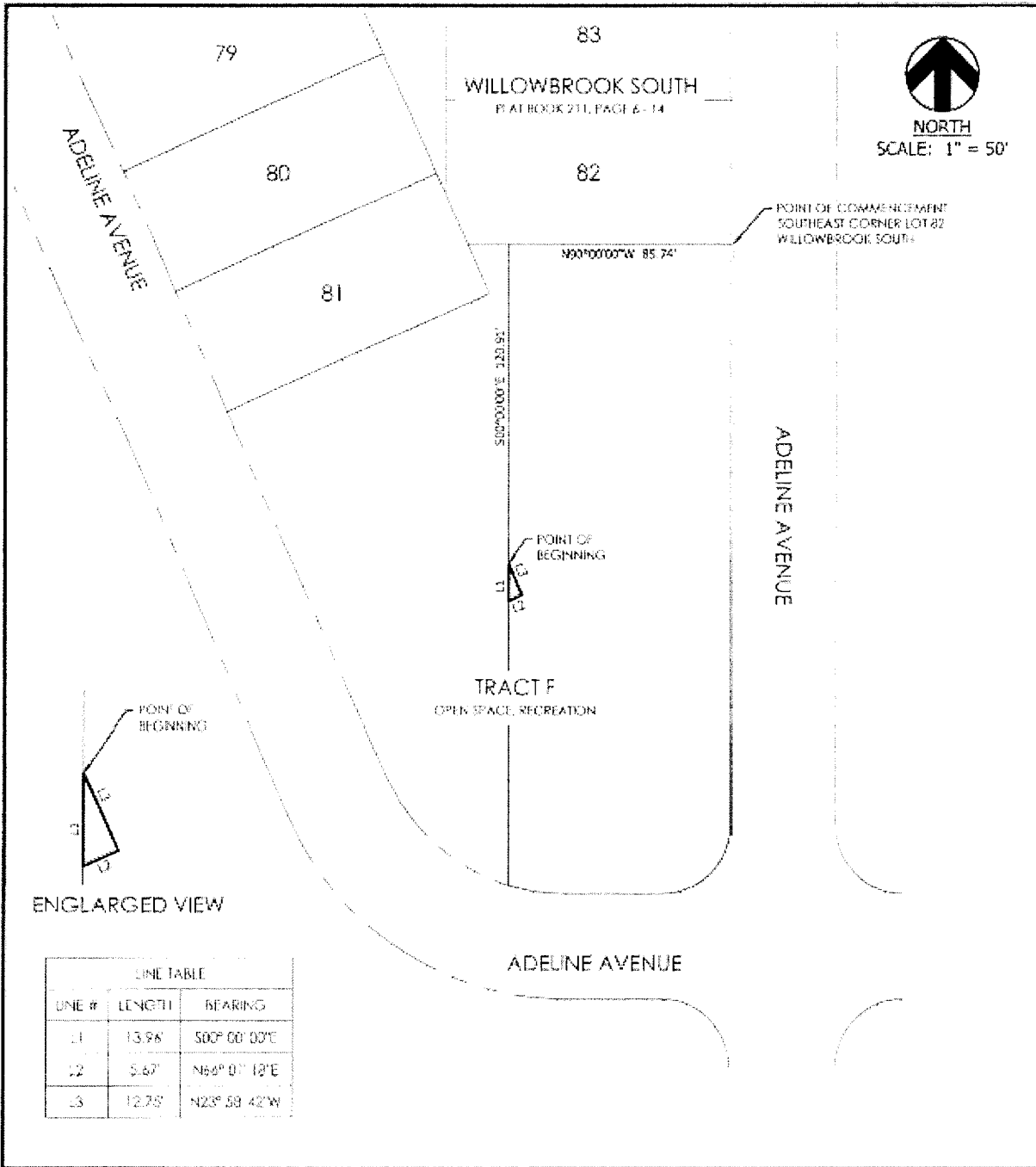
MAILING: P.O. BOX 6437 LAKELAND, FL 33807
OFFICE: 150 SOUTH WOODLAWN AVENUE, BARTON, FL 32909
PHONE: (888) 531-7413 WWW.BASEPOINTSURVEYING.COM
FLORIDA CERTIFICATE OF AUTHORIZATION # LB 2112

WILLOWBROOK SOUTH TRACT F2
Section 15, Township 28 S, Range 26 E

SKETCH OF DESCRIPTION
NOT A SURVEY
SHEET 1 OF 2

DRAWING: 11553-Tract F.dwg

JOB #11552



LINE TABLE		
LINE #	LENGTH	BEARING
11	13.98'	S00° 00' 00"E
12	5.67'	N66° 01' 12"E
13	12.75'	N23° 58' 42"W

NOT VALID WITHOUT A DIGITAL SIGNATURE, OR A SIGNATURE AND RAISED SEAL

Robert E Lazenby IV
Digitally signed by Robert E Lazenby IV
Date: 2026.05.08 06:03:04 -0400

ROBERT E. LAZENBY, IV, P.S.M., F.S.S.

BASEPOINT SURVEYING, INC.

MAILING: P.O. BOX 6437 LAKELAND, FL 33807
 OFFICE: 150 SOUTH WOODLAWN AVENUE, BARTON, FL 33830
 PHONE: (888) 334-2113 | WWW.BASEPOINTSURVEYING.COM
 FLORIDA: CERTIFICATE OF AUTHORIZATION # 181812

WILLOWBROOK SOUTH TRACT F2
Section 15, Township 28 S, Range 26 E

**SKETCH OF DESCRIPTION
NOT A SURVEY
SHEET 2 OF 2**

DRAWING: 11553-Tract F.dwg JOB #11553

SECTION VII

AGREEMENT FOR POOL MAINTENANCE SERVICES

THIS AGREEMENT (the “**Agreement**”) is made and entered into this 26th day of May 2026, by and between:

WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in the City of Winter Haven, Florida, with a mailing address of c/o Governmental Management Services – Central Florida, LLC 219 East Livingston Street, Orlando, Florida 32801 (the “**District**”); and

ROGER JAMES McDONNELL D/B/A RESORT POOL SERVICES, with a mailing address of 14525 Johns Lake Road, Clermont, Florida 34711 (the “**Contractor**” and, together with the District, the “**Parties**”).

RECITALS

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain community infrastructure, including among other things, a recreational facility inclusive of one (1) swimming pool (the “**Pool**”) and its appurtenances (together, the “**Facilities**”); and

WHEREAS, the District desires to enter into an agreement with an independent contractor to provide maintenance services for the Pool; and

WHEREAS, Contractor represents that it is qualified, licensed and insured to provide Pool maintenance services and has agreed to provide to the District those services identified in Contractor’s proposal attached hereto as **Exhibit A** and in compliance with the terms and conditions of this Agreement (the “**Services**”); and

WHEREAS, the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

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

SECTION 2. DESCRIPTION OF WORK AND SERVICES. Contractor shall not provide any of the Services until receiving written authorization to proceed from the District as described herein. Upon receiving written authorization to provide the Services, Contractor agrees to provide the Services three (3) times per week as more particularly described in **Exhibit A**. Additionally, Contractor agrees to provide certain chemicals necessary to maintain proper chemical balance of the water in the Pool, which chemicals may include but not be limited to liquid chlorine (sodium

hypochlorate), non-fuming pool acid, bi-carb, shock and shock-totes, calcium chlorite, cyanurics, CYA (stabilizer) and filter powder (the “**Chemicals**”). Contractor further agrees to independently test the water chemistry of the Pool, and to keep an accurate and up-to-date written log of such tests during the term of this Agreement and for a minimum of two (2) years thereafter. In the event that such tests reveal that proper water chemistry is not being maintained, Contractor shall promptly notify the District of the same, and Contractor will add chemicals to the Pool as necessary to maintain proper water chemistry therein. All responsibility for maintenance of the Chemicals in at the Pool shall accrue to Contractor. Should the District desire that Contractor provide additional work or services not described in **Exhibit A** or this Agreement, such additional work or services shall be fully performed by Contractor only after prior approval of the same by a written work authorization. Contractor agrees that the District shall not be liable for the payment of any additional work or services unless the District first authorizes Contractor to perform such additional work or services through an authorized and fully executed written work authorization. Nothing herein shall be construed to require the District to use Contractor for any such additional work or services, and the District reserves the right to retain a different contractor to perform any additional work or services.

SECTION 3. COMPENSATION AND TERM.

A. Upon the Commencement Date (as defined herein), the District agrees to compensate Contractor **One Thousand, Five Hundred Dollars and Zero Cents (\$1,500.00)** per month, for an annual total not to exceed amount of **Eighteen Thousand Dollars and Zero Cents (\$18,000.00)**, for the Services identified in **Exhibit A**. Such amounts include all equipment, materials, permits and labor necessary for full execution of the Services. Contractor shall maintain records conforming to usual accounting practices.

B. Services rendered on or after the Commencement Date shall be subject to a temporary fuel surcharge, as outlined in **Exhibit B** attached hereto and incorporated herein by this reference (“**Surcharge**”). The Surcharge will be in effect from the Commencement Date through September 30, 2026. The Surcharge must be shown as a separate line item on the invoices showing the compensation owed under this Agreement, plus the Surcharge, and a total amount for each month. Contractor shall provide a screenshot of the AAA Florida Average Gas Prices as of the first day of each month, which will be compared to the rates set forth in **Exhibit B** to evidence the Surcharge.

C. All payments and invoices shall be subject to Florida’s Local Government Prompt Payment Act, Sections 218.70 through 218.80, *Florida Statutes*. All invoices shall contain, at a minimum, the District’s name, Contractor’s name, the invoice date, an invoice number, an itemized listing of all costs billed on each invoice with a sufficient description of each, the timeframe within which the Services were provided, and the address or bank information to which payment is to be remitted.

D. If the District should desire additional work or services, Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the Parties shall agree in writing to an addendum, addenda, or change order(s) to this Agreement. Contractor shall be compensated for such agreed additional work or services based

upon a payment amount acceptable to the Parties and agreed to in writing.

E. The Parties acknowledge that as of the date of this Agreement, the Pool is still under construction. The Parties agree that Contractor's commencement of the Services ("Commencement Date") shall be coordinated with the District's Field Manager, Joel Blanco, or his designee (the "District Designee") in writing via e-mail at jblanco@gmscfl.com. The initial term of this Agreement shall be from the Commencement Date, as coordinated with the District's Designee, through September 30, 2027, unless terminated earlier in accordance with the terms of this Agreement. This Agreement shall automatically renew for additional one (1) year terms unless terminated in accordance with the terms of this Agreement. Any increase in price or change in scope of services must be approved in writing, executed by both Parties, prior to implementation of same; any change in price without such executed, written agreement shall be null and void.

F. The District may require, as a condition precedent to making any payment to Contractor, that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of lien releases or partial waivers of lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that Contractor provide an affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from Contractor, in a form satisfactory to the District, that any indebtedness of Contractor, as to services to the District, has been paid and that Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

SECTION 4. MANNER OF CONTRACTOR'S PERFORMANCE. Contractor agrees, as an independent contractor, to undertake the Services as specified in this Agreement or any work authorization (see Section 2 herein) issued in connection with this Agreement. All Services shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. The performance of all Services by Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District. In performing the Services, Contractor shall use all due care to protect against any harm to persons or property. If Contractor's acts or omissions result in any damage to property within the District, Contractor shall immediately notify the District and repair or replace all damaged property to the satisfaction of the District.

SECTION 5. INSURANCE.

A. Contractor shall maintain, at Contractor's sole cost and expense, throughout the term of this Agreement the following insurance:

- (1) Workers' Compensation Insurance in accordance with the laws of the State of Florida.
- (2) Commercial General Liability Insurance covering Contractor's legal liability for bodily injuries, with limits of not less than \$3,000,000 combined single limit bodily injury and property damage liability, and covering at

least the following hazards:

- (i) Independent Contractors Coverage for bodily injury and property damage in connection with any subcontractors' operation.
- (3) Employer's Liability Coverage with limits of at least \$1,000,000 (one million dollars) per accident or disease.
- (4) Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

B. The District and its officers, supervisors, agents, managers, counsel, engineers, staff and representatives (together, "**Additional Insureds**") shall be named as additional insured parties on the Commercial General Liability and Automobile Liability policies. Contractor shall furnish the District with a Certificate of Insurance evidencing compliance with this requirement prior to commencing the Work. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective without thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, shall be considered primary and non-contributory with respect to the Additional Insureds, and shall be endorsed to provide for a waiver of underwriter's rights of subrogation in favor of the Additional Insureds.

C. If Contractor fails to have secured and maintained the required insurance, the District has the right but not the obligation to secure such required insurance in which event Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

SECTION 6. INDEMNIFICATION.

A. To the fullest extent permitted by law, and in addition to any other obligations of Contractor under this Agreement or otherwise, Contractor shall indemnify, hold harmless, and defend the District and its officers, supervisors, agents, managers, counsel, engineers, staff and representatives (together, "**Indemnitees**"), from all claims, liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees, to the extent caused, in part or in whole, by (i) the negligent, reckless, or intentionally wrongful misconduct of Contractor, or any employee, agent, subcontractor, or any individual or entity directly or indirectly employed or used by any of them to perform any of the Services, (ii) Contractor's performance of, or failure to perform, Contractor's obligations pursuant to this Agreement or any Services or Contractor's performance of any activities in connection therewith, and (iii) any breach of any warranty, representation, covenant, or agreement made by Contractor in this Agreement or any Services.

B. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs,

arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District. Nothing in this Agreement is intended to waive or alter any other remedies that the District may have as against Contractor. The provisions of this Section 6 are independent of, and will not be limited by, any insurance required to be obtained by Contractor pursuant to this Agreement or otherwise obtained by Contractor, and the provisions of this Section 6 survive the expiration or earlier termination of this Agreement with respect to any claims or liability arising in connection with any event occurring prior to such expiration or termination.

C. Contractor shall ensure that all subcontracts related to the Services include this section for the benefit of the Indemnitees.

SECTION 7. COMPLIANCE WITH GOVERNMENTAL REGULATION. In performing its obligations under this Agreement, Contractor and each of its employees, agents, subcontractors or anyone directly or indirectly employed by Contractor shall comply with all applicable laws, ordinances, rules, regulations, and orders of any public or governmental authority having appropriate jurisdiction, including all laws, regulations and rules relating to immigration and/or the status of foreign workers. Contractor shall initiate, maintain, and supervise all safety precautions and programs in connection with its obligations herein. Contractor shall ensure that all of Contractor's employees, agents, subcontractors or anyone directly or indirectly employed by Contractor observe Contractor's rules and regulations of safety and conduct. Contractor shall take all reasonable precautions for the safety of and shall provide all reasonable protection to prevent damage, injury or loss to all its employees, agents and subcontractors performing its obligations herein and other persons who may be affected, and any material, equipment and other property. Contractor shall remedy all damage or loss to any property caused in whole or in part by Contractor, its employees, agents, subcontractors or anyone directly or indirectly employed by Contractor, or by anyone for whose acts Contractor may be liable. Contractor shall indemnify the District for all damage or losses it may incur or be exposed to because of Contractor or any of its employees, agents, subcontractors or anyone directly or indirectly employed by Contractor's failure to comply with the provisions contained herein.

SECTION 8. LIENS AND CLAIMS. Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of Contractor's performance under this Agreement, and Contractor shall immediately discharge any such claim or lien. In the event that Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.

SECTION 9. DEFAULT AND PROTECTION AGAINST THIRD-PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this

Agreement against any interfering third-party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third-party to this Agreement.

SECTION 10. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

SECTION 11. CUSTOM AND USAGE. It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

SECTION 12. SUCCESSORS; ASSIGNMENT. This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement. Notwithstanding the foregoing, neither the District nor Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such approval shall be void.

SECTION 13. TERMINATION. The District agrees that Contractor may terminate this Agreement by providing thirty (30) days' written notice of termination to the District. Contractor agrees that the District may terminate this Agreement immediately for cause by providing a written notice of termination to Contractor. The District shall provide thirty (30) days' written notice of termination without cause. Upon any termination of this Agreement, Contractor shall be entitled to payment for all material and labor provided up until the effective termination of this Agreement, subject to whatever claims or offsets the District may have against Contractor.

SECTION 14. PERMITS AND LICENSES. All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for Contractor to perform under this Agreement shall be obtained and paid for by Contractor. Failure of Contractor to have obtained the necessary permits and licenses to perform under this Agreement shall constitute a default and this Agreement shall terminate immediately.

SECTION 15. INDEPENDENT CONTRACTOR STATUS. It is understood and agreed that at all times the relationship of Contractor and its employees, agents, subcontractors or anyone directly or indirectly employed by Contractor to the District is the relationship of an independent contractor and not that of an employee, agent, joint venturer or partner of the District. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between the District and Contractor or any of its employees, agents, subcontractors or anyone directly or indirectly employed by Contractor. The Parties acknowledge that Contractor

is not an employee for state or federal tax purposes. Contractor shall hire and pay all of Contractor's employees, agents, subcontractors or anyone directly or indirectly employed by Contractor, all of whom shall be employees of Contractor and not employees of the District and at all times entirely under Contractor's supervision, direction and control.

In particular, the District will not: i) withhold FICA (Social Security) from Contractor's payments; ii) make state or federal unemployment insurance contributions on Contractor's behalf; iii) withhold state or federal income tax from payment to Contractor; iv) make disability insurance contributions on behalf of Contractor; or v) obtain workers' compensation insurance on behalf of Contractor.

SECTION 16. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 17. ENFORCEMENT OF AGREEMENT. A default by either party under this Agreement shall entitle the other party to all remedies available at law or in equity. In the event that either the District or Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION 18. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the District and Contractor relating to the subject matter of this Agreement. To the extent that the terms of this Agreement conflict with any provisions of Exhibits attached hereto, this Agreement shall control.

SECTION 19. AMENDMENTS. 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 the District and Contractor.

SECTION 20. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all the requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this instrument.

SECTION 21. NOTICES. All notices, requests, consents and other communications under this Agreement ("Notice" or "Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the Parties, as follows:

- A. If to Contractor:** Roger James McDonnell d/b/a Resort Pool Services
14525 Johns Lake Road
Clermont, Florida 34711
Attention: Roger James McDonnell or Simon McDonnell

B. If to the District: Willowbrook Community Development District
c/o Governmental Management Services – CF, LLC
219 East Livingston Street
Orlando, Florida 32801
Attn: District Manager

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

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

SECTION 22. THIRD-PARTY BENEFICIARIES. This Agreement is solely for the benefit of the Parties hereto and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. 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 of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors, and assigns.

SECTION 23. APPLICABLE LAW AND VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. All actions and disputes shall be brought in the proper court and venue, which shall be in Polk County, Florida.

SECTION 24. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including, but not limited, to Section 119.0701, *Florida Statutes*. Contractor 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, Contractor 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 Contractor 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 Contractor'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 Contractor, Contractor 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 CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 841-5524, JBURNS@GMSCFL.COM, OR AT 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

SECTION 25. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

SECTION 26. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

SECTION 27. COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document. The Parties agree that electronic signatures may be used to sign this Agreement and shall have the same force and effect as a written signature.

SECTION 28. SCRUTINIZED COMPANIES STATEMENT. In accordance with Section 287.135, *Florida Statutes*, Contractor represents that in entering into this Agreement, neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Terrorism Sectors List, or the Scrutinized Companies and Other Entities that Boycott Israel List created pursuant to Sections 215.4725 and 215.473, *Florida Statutes*, and in the event such status changes, Contractor shall immediately notify the District. If Contractor is found to have

submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Terrorism Sectors List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies and Other Entities that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.

SECTION 29. E-VERIFY. Contractor shall comply with and perform all applicable provisions of section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees and shall comply with all requirements of section 448.095, *Florida Statutes*, as to the use of subcontractors. The District may terminate the Agreement immediately for cause if there is a good faith belief that Contractor has knowingly violated section 448.09(1), *Florida Statutes*. By entering into this Agreement, Contractor represents that no public employer has terminated a contract with Contractor under section 448.095(5)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

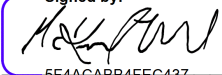
SECTION 30. FOREIGN INFLUENCE. Contractor understands that under Section 286.101, *Florida Statutes*, that Contractor must disclose any current or prior interest, any contract with, or any grant or gift from a foreign country of concern as that term is defined within the above referenced statute.

SECTION 31. ANTI-HUMAN TRAFFICKING REQUIREMENTS. Contractor 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*. Contractor agrees to execute an affidavit in compliance with Section 787.06(14), *Florida Statutes*, and acknowledges that if the Contractor refuses to sign said affidavit, the District may terminate this Agreement immediately.

[Signatures on following page.]

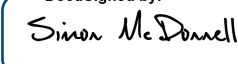
IN WITNESS WHEREOF, the Parties hereto have signed and sealed this Agreement on the day and year first written above.

**WILLOWBROOK
COMMUNITY DEVELOPMENT DISTRICT**

Signed by:

5F4AGABB4FEC437...

Chairperson, Board of Supervisors

**ROGER JAMES MCDONNELL D/B/A
RESORT POOL SERVICES**

DocuSigned by:

C233DB72FD304B8...

Simon McDonnell, Manager

- EXHIBIT A:** Contractor's Proposal
- EXHIBIT B:** Fuel Surcharge Proposal

**EXHIBIT A
Contractor's Proposal**



POOL SERVICE PROPOSAL FOR WILLOWBROOK CDD

3x per week service including chemicals

\$1500 per month.

Please take into consideration when reviewing other quotes: Included in this price will be the supply and installation of a computer on your pool to add chemicals. The advantage of this is that the pool is being constantly monitored and any change in the chlorine level is corrected instantly by the computer, giving you and your residents safer water. Currently you just have a continuous feed of chlorine to the main pool and if lots of people are in the pool the chlorine pumps cannot maintain a steady level of chemicals, only once everybody is out of the pool will the chemicals slowly return to the level, they have set the pumps at. The computer removes guesswork from what level to set the chemical pumps at, as you will not know how busy the pool will be from one day to the next by having the computer installed this problem isn't an issue any longer.

POOL CLEANING DUTIES

- ✓ Test pool water on each visit and adjust Chlorine and PH levels if required.
- ✓ Vacuum or net pool on each visit. Brush walls and floor as required.
- ✓ Backwash filters to maintain flow required by the Florida Health Department
- ✓ Report any faults in pool equipment to the manager and once approved carry out repairs.
- ✓ Clean tile as required.
- ✓ Maintain computers.
- ✓ Blow off pool deck.
- ✓ Pick up trash within the pool area.

Thank you,

Simon McDonnell
Operations Manager

EXHIBIT B
Fuel Surcharge



Monthly Fuel Surcharge Request

To whom it may concern

We appreciate your continued trust and support. We are writing to inform you of a temporary change to our billing structure due to the ongoing increase in fuel costs.

As you may be aware, gas prices have risen significantly and continue to impact transportation and operational expenses across our industry. In order to continue providing the reliable service and quality you expect, we will be implementing a temporary fuel surcharge of \$50 per month, effective June 1st 2026.

This surcharge will remain in place only until gas prices have remained under \$3.95 at which time the fee will be removed.

We understand that any increase in costs can be difficult, and this decision was not made lightly. Our goal is to remain transparent while continuing to serve you without compromising the quality and dependability of our services.

We sincerely appreciate your understanding and continued business. If you have any questions, please feel free to contact us directly.

Thank you again for your support.

Simon McDonnell

VP of Operations

Resort Pool Services

321-689-6210

SECTION VIII

SECTION C

*Item will be
provided under
separate cover.*

SECTION 1

**AMENDMENT # 1 added property and Clubhouse BETWEEN
KRPC WILLOWBROOK CDD AND
BrightView Landscape Services**

This Amendment (“Amendment”) is entered into as of [Click here to enter a date.](#) between KRPC Willowbrook (“Client”) and BrightView Landscape Services (“BrightView”).

WHEREAS, Client and BrightView entered into an Agreement dated [Click here to enter a date.](#), (the “Agreement”).

WHEREAS, Client and BrightView desire to amend the Agreement pursuant to the terms of this Amendment.

NOW THEREFORE, for valuable consideration, including but not limited to the mutual covenants contained herein, Client and BrightView desire to amend the Agreement as follows:

This Amendment does not, and shall not be construed to; modify any term or condition of the Agreement other than those specific terms and conditions expressly referenced herein. Capitalized terms not otherwise defined herein shall be as defined in the Agreement. In all other respects, the Agreement shall remain in full force and effect. In the event of any inconsistency or discrepancy between the Agreement and this Amendment, the terms and conditions set forth in this Amendment shall control. This Amendment may be executed in multiple counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of the date written above.

Client's Name

Choose from drop down

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____



Services Summary– RFP Scope

Below is a breakdown of the anticipated costs associated with servicing your property in accordance with your current scope of work. We appreciate the opportunity to present our service offerings.

Please let me know if there are any questions about the services or expenses outlined below.

Willowbrook CDD- Additional Property and Clubhouse

Scope of Work	Frequency	Monthly	Yearly
Landscape Maintenance Renewal	42 Site Visits		
Mowing, Edging, String Trim	42		
Blowing	42		
Groundcover Pruning	12		
Bed Weed Control	42		
Prune all Shrub Material	12		
Spot Prune Trees	1		
Chemical and Horticultural Maintenance			Included
Turf and Shrub Fertilization	3		
Weed and Pest Control	3		
Irrigation Maintenance	12		Included
Monthly Inspection of Sprinkler Controller	12		
Check and adjust all pop-up and shrub sprinklers	12		
Check and adjust all rotor sprinklers	12		
Monthly irrigation reports	12		
Additional Area and Clubhouse	42		\$19,082.82
Total		\$1,590.23	\$19,082.82

SECTION D

SECTION 1

Willowbrook Community Development District

Summary of Checks

April 21, 2026 to June 15, 2026

Bank	Date	Check No.'s	Amount
General Fund			
	4/22/26	157-158	\$ 20,567.79
	4/29/26	159-162	\$ 1,449.44
	5/14/26	163-164	\$ 7,274.34
	5/20/26	165-166	\$ 1,871.90
	5/29/26	167-168	\$ 7,238.91
	6/3/26	169-170	\$ 2,463.00
	6/10/26	171	\$ 4,450.00
		Autodrafts	\$ 21,455.62
Total:			\$ 66,771.00
			\$ 66,771.00

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
4/22/26	00005	4/20/26 14721	202603 310-51300-31500	ATTORNEY SVCS-MAR26 KILINSKI VAN WYK PLLC	*	627.00	627.00 000157
4/22/26	00023	4/20/26 04202026	202604 300-20700-10000	ASSESSMENT TSFR S2024 AA1 WILLOWBROOK CDD CO US BANK	*	19,940.79	19,940.79 000158
4/29/26	00038	4/22/26 9751525	202604 320-53800-47300	ROTOR/NOZZLES/SPRAY/LAT BRIGHTVIEW LANDSCAPE SERVICES, INC.	*	849.44	849.44 000159
4/29/26	00008	4/28/26 04282026	202604 310-51300-11000	SUPERVISOR FEE-04/28/26 HYZENS MARC	*	200.00	200.00 000160
4/29/26	00007	4/28/26 04282026	202604 310-51300-11000	SUPERVISOR FEE-04/28/26 MCKINZIE D TERRILL	*	200.00	200.00 000161
4/29/26	00010	4/28/26 04282026	202604 310-51300-11000	SUPERVISOR FEE-04/28/26 STEVEN A ROSSER	*	200.00	200.00 000162
5/14/26	00034	4/30/26 21735	202604 320-53800-47000	AQUATIC MAINTENANCE-APR26 AQUATIC WEED MANAGEMENT, INC.	*	1,775.00	1,775.00 000163
5/14/26	00001	5/01/26 46	202605 310-51300-34000	MANAGEMENT FEES-MAY26	*	3,433.33	
		5/01/26 46	202605 310-51300-35200	WEBSITE ADMIN-MAY26	*	108.17	
		5/01/26 46	202605 310-51300-35100	INFORMATION TECH-MAY26	*	162.25	
		5/01/26 46	202605 310-51300-31300	DISSEMINATION SVCS-MAY26	*	512.50	
		5/01/26 46	202605 310-51300-51000	OFFICE SUPPLIES-MAY26	*	2.80	
		5/01/26 46	202605 310-51300-42000	POSTAGE-MAY26	*	30.29	
		5/01/26 47	202605 320-53800-12000	FIELD MANAGEMENT-MAY26 GOVERNMENTAL MANAGEMENT SERVICES-CF	*	1,250.00	5,499.34 000164
5/20/26	00005	5/15/26 15026	202604 310-51300-31500	ATTORNEY SVCS-APR26 KILINSKI VAN WYK PLLC	*	1,854.04	1,854.04 000165

WBRK WILLOWBROOK BOH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/20/26	00023	5/20/26 05202026	202605 300-20700-10000	ASSESSMENT TSFR S2024 AA1	*	17.86	
							17.86 000166
WILLOWBROOK CDD CO US BANK							
5/29/26	00038	5/01/26 9756957	202605 320-53800-46200	LANDSCAPE MAINT-MAY26	*	5,453.52	
		5/26/26 9800217	202605 320-53800-46200	ONE TIME CUT ADD PONDS	*	1,685.39	
							7,138.91 000167
BRIGHTVIEW LANDSCAPE SERVICES, INC.							
5/29/26	00028	1/27/26 3	202605 310-51300-31301	SERIES 2024 2-1-26 PPAY	*	100.00	
							100.00 000168
DISCLOSURE SERVICES LLC							
6/03/26	00034	5/29/26 21921	202605 320-53800-47000	AQUATIC MAINTENANCE-MAY26	*	1,775.00	
							1,775.00 000169
AQUATIC WEED MANAGEMENT, INC.							
6/03/26	00038	5/26/26 9800187	202605 320-53800-47300	ROTORS/LATERAL/DRIPLINE	*	688.00	
							688.00 000170
BRIGHTVIEW LANDSCAPE SERVICES, INC.							
6/10/26	00027	6/08/26 90119472	202606 310-51300-32200	AUDIT FYE 2025	*	4,450.00	
							4,450.00 000171
DIBARTOLOMEO, MCBEE, HARTLEY &							
TOTAL FOR BANK A						45,315.38	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/13/26	00031	5/04/26 1712-05.	202605 320-53800-48400		CONTRACT#41411712-MAY26 NAVITAS CREDIT CORP.	*	1,979.10	1,979.10 080054
5/13/26	00030	4/24/26 1945-04.	202604 320-53800-43100		1275 MARTIN LUTHER-APR26 TECO	*	3,046.67	3,046.67 080055
5/13/26	00030	4/24/26 1952-04.	202604 320-53800-43100		WILLOWBROOK PH1&2-APR26 TECO	*	1,997.81	1,997.81 080056
5/13/26	00030	4/24/26 2140-04.	202604 320-53800-43000		2818 ADELINE AVE-APR26 TECO	*	28.43	28.43 080057
5/13/26	00030	4/24/26 2181-04.	202604 320-53800-43000		2719 ADELINE AVE-APR26 TECO	*	27.22	27.22 080058
5/13/26	00030	4/24/26 4891-04.	202604 320-53800-43000		1288 LUKE AVE-APR26 TECO	*	384.16	384.16 080059
5/13/26	00033	5/01/26 2997-04.	202604 320-53800-43200		2818 ADELINE AVE-APR26 WINTER HAVEN WATER DEPARTMENT	*	329.94	329.94 080060
5/13/26	00033	5/01/26 2998-04.	202604 320-53800-43200		2719 ADELINE AVE-APR26 WINTER HAVEN WATER DEPARTMENT	*	165.43	165.43 080061
5/13/26	00033	5/01/26 2999-04.	202604 320-53800-43200		2618 ADELINE AVE-APR26 WINTER HAVEN WATER DEPARTMENT	*	388.01	388.01 080062
5/13/26	00033	5/01/26 3263-04.	202604 320-53800-43200		1004 LUKE AVE TCT E-APR26 WINTER HAVEN WATER DEPARTMENT	*	34.03	34.03 080063
5/13/26	00033	5/01/26 3264-04.	202604 320-53800-43200		881 ANDREW ST TCT F-APR26 WINTER HAVEN WATER DEPARTMENT	*	1,147.61	1,147.61 080064
5/13/26	00033	5/01/26 3265-04.	202604 320-53800-43200		232 MEREDITH BLVD-APR26 WINTER HAVEN WATER DEPARTMENT	*	179.23	179.23 080065

WBRK WILLOWBROOK BOH

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/13/26	00033	5/01/26	3266-04.	202604 320-53800-43200		1020 LUKE AVE TCT B-APR26	*	12.91		
						WINTER HAVEN WATER DEPARTMENT			12.91	080066
5/13/26	00033	5/01/26	3267-04.	202604 320-53800-43200		586 JACK DR TCT H-APR26	*	90.84		
						WINTER HAVEN WATER DEPARTMENT			90.84	080067
5/28/26	00030	5/26/26	1945-05.	202605 320-53800-43100		1275 MARTIN LUTHER-MAY26	*	3,046.67		
						TECO			3,046.67	080068
5/28/26	00030	5/26/26	1952-05.	202605 320-53800-43100		WILLOWBROOK PH1&2-MAY26	*	1,997.81		
						TECO			1,997.81	080069
5/28/26	00030	5/26/26	2140-05.	202605 320-53800-43000		2818 ADELINE AVE-MAY26	*	25.68		
						TECO			25.68	080070
5/28/26	00030	5/26/26	2181-05.	202605 320-53800-43000		2719 ADELINE AVE-MAY26	*	24.67		
						TECO			24.67	080071
5/28/26	00030	5/26/26	4891-05.	202605 320-53800-43000		1288 LUKE AVE-MAY26	*	32.91		
						TECO			32.91	080072
6/08/26	00031	6/04/26	1712-06.	202606 320-53800-48400		CONTRACT#41411712-JUN26	*	1,979.10		
						NAVITAS CREDIT CORP.			1,979.10	080073
6/08/26	00033	6/05/26	2997-05.	202605 320-53800-43200		2818 ADELINE AVE MAY26	*	1,618.99		
						WINTER HAVEN WATER DEPARTMENT			1,618.99	080074
6/08/26	00033	6/05/26	2998-05.	202605 320-53800-43200		2719 ADELINE AVE MAY26	*	192.29		
						WINTER HAVEN WATER DEPARTMENT			192.29	080075
6/08/26	00033	6/05/26	2999-05.	202605 320-53800-43200		2618 ADELINE AVE MAY26	*	156.48		
						WINTER HAVEN WATER DEPARTMENT			156.48	080076
6/08/26	00033	6/05/26	3263-05.	202605 320-53800-43200		1004 LUKE AVE TRACT MAY26	*	49.23		
						WINTER HAVEN WATER DEPARTMENT			49.23	080077

WBRK WILLOWBROOK BOH

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/08/26	00033	6/05/26	3264-05. 881 ANDREW ST TRACT MAY26	202605	320-53800	43200			WINTER HAVEN WATER DEPARTMENT	*	1,524.27	1,524.27	080078
6/08/26	00033	6/05/26	3265-05. 232 MEREDITH BLVD MAY26	202605	320-53800	43200			WINTER HAVEN WATER DEPARTMENT	*	876.54	876.54	080079
6/08/26	00033	6/05/26	3266-05. 1020 LUKE AVE TRACT MAY26	202605	320-53800	43200			WINTER HAVEN WATER DEPARTMENT	*	12.91	12.91	080080
6/08/26	00033	6/05/26	3267-05. 586 JACK DR TRACT MAY26	202605	320-53800	43200			WINTER HAVEN WATER DEPARTMENT	*	106.68	106.68	080081
TOTAL FOR BANK Z											21,455.62		
TOTAL FOR REGISTER											66,771.00		

SECTION 2

Willowbrook
Community Development District

Unaudited Financial Reporting
May 31, 2026



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Willowbrook
Community Development District
Combined Balance Sheet
May 31, 2026

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	\$ 71,347	\$ -	\$ -	\$ 71,347
State Board of Administration	\$ 35,780	\$ -	\$ -	\$ 35,780
Series 2024:				
Reserve	\$ -	\$ 278,686	\$ -	\$ 278,686
Revenue	\$ -	\$ 186,267	\$ -	\$ 186,267
Prepayment	\$ -	\$ 504	\$ -	\$ 504
Series 2025:				
Reserve	\$ -	\$ 698,068	\$ -	\$ 698,068
Interest	\$ -	\$ 105	\$ -	\$ 105
Revenue	\$ -	\$ 6,397	\$ -	\$ 6,397
Construction	\$ -	\$ -	\$ 7,028	\$ 7,028
Due from Developer	\$ -	\$ -	\$ 112,315	\$ 112,315
Total Assets	\$ 107,128	\$ 1,170,027	\$ 119,343	\$ 1,396,497
Liabilities:				
Accounts Payable	\$ 7,000	\$ -	\$ -	\$ 7,000
Retainage Payable	\$ -	\$ -	\$ 77,230	\$ 77,230
Total Liabilities	\$ 7,000	\$ -	\$ 77,230	\$ 84,230
Fund Balance:				
Assigned:				
Debt Service - Series 2024	\$ -	\$ 465,457	\$ -	\$ 465,457
Debt Service - Series 2025	\$ -	\$ 704,569	\$ -	\$ 704,569
Capital Projects - Series 2024	\$ -	\$ -	\$ 0	\$ 0
Capital Projects - Series 2025	\$ -	\$ -	\$ 42,113	\$ 42,113
Unassigned	\$ 100,127	\$ -	\$ -	\$ 100,127
Total Fund Balances	\$ 100,127	\$ 1,170,027	\$ 42,113	\$ 1,312,267
Total Liabilities & Fund Balance	\$ 107,128	\$ 1,170,027	\$ 119,343	\$ 1,396,497

Willowbrook
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - On Roll	\$ 308,651	\$ 308,651	\$ 244,457	\$ (64,194)
Assessments - Direct	\$ 58,624	\$ 58,624	\$ 58,624	\$ -
Developer Contributions	\$ 38,530	\$ 37,626	\$ 37,626	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 406	\$ 406
Interest Income	\$ -	\$ -	\$ 1,727	\$ 1,727
Total Revenues	\$ 405,805	\$ 404,901	\$ 342,841	\$ (62,060)
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 2,400	\$ 5,600
FICA Expenses	\$ 918	\$ 612	\$ -	\$ 612
Engineering	\$ 7,500	\$ 5,000	\$ -	\$ 5,000
Attorney	\$ 20,000	\$ 13,333	\$ 14,749	\$ (1,416)
Audit	\$ 2,950	\$ -	\$ -	\$ -
Assessment Administration	\$ 6,180	\$ 6,180	\$ 6,180	\$ -
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Reamortization	\$ -	\$ -	\$ 600	\$ (600)
Dissemination	\$ 6,150	\$ 4,100	\$ 4,017	\$ 83
Dissemination Software	\$ 2,500	\$ 2,500	\$ 1,500	\$ 1,000
Trustee Fees	\$ 8,890	\$ 2,831	\$ 2,831	\$ -
Management Fees	\$ 41,200	\$ 27,467	\$ 27,467	\$ 0
Information Technology	\$ 1,947	\$ 1,298	\$ 1,298	\$ (0)
Website Maintenance	\$ 1,298	\$ 865	\$ 865	\$ (0)
Postage & Delivery	\$ 500	\$ 333	\$ 287	\$ 47
Insurance	\$ 5,000	\$ 5,000	\$ 5,300	\$ (300)
Printing & Binding	\$ 500	\$ 333	\$ 10	\$ 323
Legal Advertising	\$ 5,000	\$ 3,333	\$ 1,351	\$ 1,983
Contingency	\$ 1,500	\$ 1,000	\$ 394	\$ 606
Office Supplies	\$ 625	\$ 417	\$ 14	\$ 402
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 125,733	\$ 83,227	\$ 69,888	\$ 13,340

Willowbrook
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
<i>Operations & Maintenance</i>				
Property Insurance	\$ 7,500	\$ 7,500	\$ 7,839	\$ (339)
Field Management	\$ 15,000	\$ 10,000	\$ 8,750	\$ 1,250
Landscape Maintenance	\$ 65,182	\$ 43,455	\$ 46,640	\$ (3,186)
Landscape Replacement	\$ 12,500	\$ 8,333	\$ -	\$ 8,333
Streetlights	\$ 27,566	\$ 27,566	\$ 40,578	\$ (13,012)
Electric	\$ 5,000	\$ 3,333	\$ 1,328	\$ 2,005
Water & Sewer	\$ 35,000	\$ 35,000	\$ 49,554	\$ (14,554)
Aquatic Maintenance	\$ 6,500	\$ 6,500	\$ 14,200	\$ (7,700)
Irrigation Repairs	\$ 7,500	\$ 5,000	\$ 3,328	\$ 1,672
General Repairs and Maintenance	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
Field Contingency	\$ 7,500	\$ 5,000	\$ 4,247	\$ 753
Subtotal Operations & Maintenance	\$ 204,248	\$ 161,687	\$ 176,464	\$ (14,777)
<i>Amenity Expenditures</i>				
Amenity - Electric	\$ 8,228	\$ 5,485	\$ -	\$ 5,485
Amenity - Water	\$ 7,472	\$ 4,981	\$ -	\$ 4,981
Playground Expenses	\$ 23,749	\$ 15,833	\$ 15,833	\$ (0)
Internet	\$ 833	\$ 556	\$ -	\$ 556
Pest Control	\$ 240	\$ 160	\$ -	\$ 160
Janitorial Service	\$ 4,902	\$ 3,268	\$ -	\$ 3,268
Amenity Management	\$ 4,167	\$ 2,778	\$ -	\$ 2,778
Security Services	\$ 12,500	\$ 8,333	\$ -	\$ 8,333
Pool Maintenance	\$ 7,900	\$ 5,267	\$ -	\$ 5,267
Amenity Repairs & Maintenance	\$ 3,333	\$ 2,222	\$ -	\$ 2,222
Contingency	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Subtotal Amenity Expenditures	\$ 75,824	\$ 50,549	\$ 15,833	\$ 34,717
Total Expenditures	\$ 405,805	\$ 295,464	\$ 262,185	\$ 33,279
Excess (Deficiency) of Revenues over Expenditures	\$ 0		\$ 80,656	
Fund Balance - Beginning	\$ -		\$ 19,471	
Fund Balance - Ending	\$ 0		\$ 100,127	

Willowbrook

Community Development District

Debt Service Fund Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	Variance
	Budget	Thru 05/31/26	Thru 05/31/26	
Revenues:				
Assessments	\$ 628,550	\$ 628,550	\$ 441,552	\$ (186,998)
Interest	\$ 20,813	\$ 20,813	\$ 23,001	\$ 2,188
Total Revenues	\$ 649,363	\$ 649,363	\$ 464,552	\$ (184,810)
Expenditures:				
Interest Expense - 11/1	\$ 254,509	\$ 254,509	\$ 253,079	\$ (1,431)
Special Call Expense - 11/1	\$ -	\$ -	\$ 960,000	\$ 960,000
Special Call Expense - 2/1	\$ -	\$ -	\$ 5,000	\$ 5,000
Interest Expense - 2/1	\$ -	\$ -	\$ 70	\$ 70
Principal Expense - 5/1	\$ 120,000	\$ 120,000	\$ 105,000	\$ (15,000)
Interest Expense - 5/1	\$ 254,509	\$ 254,509	\$ 225,493	\$ (29,017)
Total Expenditures	\$ 629,019	\$ 629,019	\$ 1,548,642	\$ 919,623
Excess (Deficiency) of Revenues over Expenditures	\$ 20,344		\$ (1,084,089)	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (278,869)	\$ (278,869)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (278,869)	\$ (278,869)
Net Change in Fund Balance	\$ 20,344		\$ (1,362,958)	
Fund Balance - Beginning	\$ 371,608		\$ 1,828,415	
Fund Balance - Ending	\$ 391,952		\$ 465,457	

Willowbrook

Community Development District

Debt Service Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	-	Prorated Budget Thru 05/31/26	-	Actual Thru 05/31/26	Variance
Revenues:						
Interest	\$	-	\$	-	\$ 21,510	\$ 21,510
Total Revenues	\$	-	\$	-	\$ 21,510	\$ 21,510
Expenditures:						
Interest Expense - 11/1	\$	-	\$	-	\$ 56,326	\$ 56,326
Interest Expense - 5/1	\$	-	\$	-	\$ 281,630	\$ 281,630
Total Expenditures	\$	-	\$	-	\$ 337,956	\$ 337,956
Excess (Deficiency) of Revenues over Expenditures	\$	-			\$ (316,446)	
Other Financing Sources/(Uses):						
Transfer In/(Out)	\$	-	\$	-	\$ (15,008)	\$ (15,008)
Total Other Financing Sources/(Uses)	\$	-	\$	-	\$ (15,008)	\$ (15,008)
Net Change in Fund Balance	\$	-			\$ (331,454)	
Fund Balance - Beginning	\$	-			\$ 1,036,024	
Fund Balance - Ending	\$	-			\$ 704,569	

Willowbrook

Community Development District

Capital Projects Fund Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual		Variance
	Budget	Thru 05/31/26	Thru 05/31/26		
Revenues:					
Interest	\$ -	\$ -	\$ 204		\$ 204
Developer Contributions	\$ -	\$ -	\$ 1,657		\$ 1,657
Total Revenues	\$ -	\$ -	\$ 1,862		\$ 1,862
Expenditures:					
Capital Outlay	\$ -	\$ -	\$ 2,712		\$ (2,712)
Total Expenditures	\$ -	\$ -	\$ 2,712		\$ (2,712)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (851)		
Other Financing Sources/(Uses):					
Transfer In/(Out)	\$ -	\$ -	\$ 278,869		\$ 278,869
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 278,869		\$ 278,869
Net Change in Fund Balance	\$ -		\$ 278,019		
Fund Balance - Beginning	\$ -		\$ (278,018)		
Fund Balance - Ending	\$ -		\$ 0		

Willowbrook

Community Development District

Capital Projects Fund Series 2025

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual		Variance
	Budget	Thru 05/31/26	Thru 05/31/26		
Revenues:					
Interest	\$ -	\$ -	\$ 76,643		\$ 76,643
Developer Contributions	\$ -	\$ -	\$ 1,017,697		\$ 1,017,697
Total Revenues	\$ -	\$ -	\$ 1,094,340		\$ 1,094,340
Expenditures:					
Capital Outlay	\$ -	\$ -	\$ 6,549,043		\$ (6,549,043)
Total Expenditures	\$ -	\$ -	\$ 6,549,043		\$ (6,549,043)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (5,454,703)		
Other Financing Sources/(Uses):					
Transfer In/(Out)	\$ -	\$ -	\$ 15,008		\$ 15,008
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 15,008		\$ 15,008
Net Change in Fund Balance	\$ -		\$ (5,439,695)		
Fund Balance - Beginning	\$ -		\$ 5,481,808		
Fund Balance - Ending	\$ -		\$ 42,113		

Willowbrook
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - On Roll	\$ -	\$ 883	\$ 231,195	\$ 428	\$ 902	\$ -	\$ 11,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,457
Assessments - Direct	\$ 29,312	\$ -	\$ -	\$ -	\$ 14,656	\$ -	\$ -	\$ 14,656	\$ -	\$ -	\$ -	\$ -	\$ 58,624
Developer Contributions	\$ 33,380	\$ 4,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,626
Miscellaneous Revenue	\$ -	\$ -	\$ 406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406
Interest Income	\$ -	\$ -	\$ 0	\$ 261	\$ 287	\$ 184	\$ 671	\$ 324	\$ -	\$ -	\$ -	\$ -	\$ 1,727
Total Revenues	\$ 62,692	\$ 5,130	\$ 231,602	\$ 689	\$ 15,844	\$ 184	\$ 11,720	\$ 14,980	\$ -	\$ -	\$ -	\$ -	\$ 342,841
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 600	\$ 600	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400
FICA Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 3,264	\$ 2,776	\$ 2,984	\$ 2,872	\$ 372	\$ 627	\$ 1,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,749
Audit Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 6,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,180
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Reamortization	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 600
Dissemination	\$ 429	\$ 513	\$ 513	\$ 513	\$ 513	\$ 513	\$ 513	\$ 513	\$ -	\$ -	\$ -	\$ -	\$ 4,017
Dissemination Software	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Trustee Fees	\$ 2,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,831
Management Fees	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	\$ -	\$ -	\$ -	\$ -	\$ 27,467
Information Technology	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ -	\$ -	\$ -	\$ -	\$ 1,298
Website Maintenance	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ 865
Postage & Delivery	\$ 27	\$ 28	\$ 7	\$ 147	\$ 15	\$ 30	\$ 4	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ 287
Insurance	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Legal Advertising	\$ -	\$ 326	\$ 1,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,351
Contingency	\$ 38	\$ 38	\$ 38	\$ 82	\$ 73	\$ 38	\$ 38	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ 394
Office Supplies	\$ 0	\$ 3	\$ 3	\$ 3	\$ 3	\$ 0	\$ 0	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 14
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 22,448	\$ 9,487	\$ 8,873	\$ 7,919	\$ 5,136	\$ 4,912	\$ 6,717	\$ 4,396	\$ -	\$ -	\$ -	\$ -	\$ 69,888

Willowbrook
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operations & Maintenance</i>													
Property Insurance	\$ 7,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,839
Field Management	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ 8,750
Landscape Maintenance	\$ 13,000	\$ -	\$ -	\$ 5,454	\$ 5,454	\$ 10,141	\$ 5,454	\$ 7,139	\$ -	\$ -	\$ -	\$ -	\$ 46,640
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric	\$ -	\$ 587	\$ 59	\$ 59	\$ 50	\$ 50	\$ 440	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ 1,328
Streetlights	\$ 5,043	\$ 5,118	\$ 5,195	\$ 5,044	\$ 5,044	\$ 5,044	\$ 5,044	\$ 5,044	\$ -	\$ -	\$ -	\$ -	\$ 40,578
Water & Sewer	\$ 8,394	\$ 7,571	\$ 20,082	\$ 1,873	\$ 2,116	\$ 2,632	\$ 2,348	\$ 4,537	\$ -	\$ -	\$ -	\$ -	\$ 49,554
Aquatic Maintenance	\$ 1,775	\$ 1,775	\$ 1,775	\$ 1,775	\$ 1,775	\$ 1,775	\$ 1,775	\$ 1,775	\$ -	\$ -	\$ -	\$ -	\$ 14,200
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,790	\$ 849	\$ 688	\$ -	\$ -	\$ -	\$ -	\$ 3,328
General Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Contingency	\$ -	\$ -	\$ -	\$ 2,012	\$ -	\$ 2,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,247
Subtotal Operations & Maintenance	\$ 36,051	\$ 16,301	\$ 28,361	\$ 15,455	\$ 15,689	\$ 20,893	\$ 16,311	\$ 19,829	\$ -	\$ -	\$ -	\$ -	\$ 176,464
<i>Amenity Expenditures</i>													
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground Expenses	\$ 1,979	\$ 1,979	\$ 1,979	\$ 1,979	\$ 1,979	\$ 1,979	\$ 1,979	\$ 1,979	\$ -	\$ -	\$ -	\$ -	\$ 15,833
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Amenity Expenditures	\$ 1,979	\$ 1,979	\$ 1,979	\$ 1,979	\$ 1,979	\$ 1,979	\$ 1,979	\$ 1,979	\$ -	\$ -	\$ -	\$ -	\$ 15,833
Total Expenditures	\$ 60,478	\$ 27,767	\$ 39,213	\$ 25,354	\$ 22,804	\$ 27,784	\$ 25,007	\$ 26,204	\$ -	\$ -	\$ -	\$ -	\$ 262,185
Excess (Deficiency) of Revenues over Expenditures	\$ 4,193	\$ (20,658)	\$ 194,368	\$ (22,686)	\$ (4,980)	\$ (25,620)	\$ (11,307)	\$ (9,245)	\$ -	\$ -	\$ -	\$ -	\$ 80,656

Willowbrook
Community Development District
Long Term Debt Report

Series 2024, Special Assessment Revenue Bonds		
Interest Rate:	4.950%, 5.625%, 5.900%	
Maturity Date:	5/1/2055	
Reserve Fund Definition	50% Maximum Annual Debt Service	
Reserve Fund Requirement	\$278,686	
Reserve Fund Balance	\$278,686	
Bonds Outstanding - 05/20/2024		\$8,900,000
Special Call Expense - 08/01/25		(\$50,000)
Special Call Expense - 11/01/25		(\$960,000)
Special Call Expense - 02/01/26		(\$5,000)
Principal Expense - 05/01/2026		(\$105,000)
Current Bonds Outstanding		\$7,780,000

Series 2025, Special Assessment Revenue Bonds		
Interest Rate:	4.125%, 5.650%, 5.875%	
Maturity Date:	5/1/2056	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	\$698,068	
Reserve Fund Balance	\$698,068	
Bonds Outstanding - 09/11/2025		\$9,900,000
Current Bonds Outstanding		\$9,900,000

WILLOWBROOK
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments \$ 331,881.84 \$ 599,461.95 \$ 931,343.79
Net Assessments \$ 308,650.11 \$ 557,499.61 \$ 866,149.72

35.63% 64.37% 100.00%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	2024 AA1 Debt		Total
							General Fund	Service	
11/26/25	11/08-11/15/25	\$2,634.41	(\$105.37)	(\$50.58)	\$0.00	\$2,478.46	\$883.19	\$1,595.27	\$2,478.46
12/08/25	11/16-11/25/25	\$384,623.86	(\$15,384.02)	(\$7,384.80)	\$0.00	\$361,855.04	\$128,946.06	\$232,908.98	\$361,855.04
12/08/25	INV# 4652360 & 4652361	(\$9,313.44)	\$0.00	\$0.00	\$0.00	(\$9,313.44)	(\$3,318.82)	(\$5,994.62)	(\$9,313.44)
12/19/25	11/26-11/30/25	\$2,634.41	(\$105.37)	(\$50.58)	\$0.00	\$2,478.46	\$883.19	\$1,595.27	\$2,478.46
12/31/25	12/01-12/15/25	\$312,257.44	(\$12,490.72)	(\$5,995.33)	\$0.00	\$293,771.39	\$104,684.64	\$189,086.75	\$293,771.39
01/29/26	10/01-12/31/25	\$0.00	\$0.00	\$0.00	\$1,200.78	\$1,200.78	\$427.89	\$772.89	\$1,200.78
02/13/26	01/01-01/31/26	\$2,634.41	(\$52.68)	(\$51.63)	\$0.00	\$2,530.10	\$901.59	\$1,628.51	\$2,530.10
04/20/26	03/01-03/31/26	\$31,612.92	\$0.00	(\$632.26)	\$0.00	\$30,980.66	\$11,039.87	\$19,940.79	\$30,980.66
04/30/26	01/01-01/31/26	\$0.00	\$0.00	\$0.00	\$2.56	\$2.56	\$0.91	\$1.65	\$2.56
04/30/26	02/01-03/31/26	\$0.00	\$0.00	\$0.00	\$25.18	\$25.18	\$8.97	\$16.21	\$25.18
TOTAL		\$ 727,084.01	\$ (28,138.16)	\$ (14,165.18)	\$ 1,228.52	\$ 686,009.19	\$ 244,457.49	\$ 441,551.70	\$ 686,009.19

79%	Net Percent Collected
\$180,140.53	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

KRPC WILLOWBROOK 2026-01						
		Net Assessments		\$ 58,624.03	\$ 58,624.03	
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Amt Received	General Fund
10/8/25	10/1/25	5247	\$ 29,312.01	\$ 29,312.01	\$	29,312.01
2/4/26	2/1/26	5290	\$ 14,656.01	\$ 14,656.01	\$	14,656.01
5/13/26	5/1/26	5309	\$ 14,656.01	\$ 14,656.01	\$	14,656.01
			\$ 58,624.03	\$ 58,624.03	\$	58,624.03