

Eden Hills
Community Development District

Meeting Agenda

July 8, 2026

AGENDA

Eden Hills

Community Development District

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

July 1, 2026

Board of Supervisors Meeting Eden Hills Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the **Eden Hills Community Development District** will be held on **Wednesday, July 8, 2026 at 4:00 PM** at the **Albertus Maultsby Community Center – 655 3rd Street N., Lake Alfred, FL 33850.**

Zoom Video Join Link: <https://us06web.zoom.us/j/82376848857>

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

Meeting ID: 823 7684 8857

Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period (Public Comments will be limited to three (3) minutes each)
3. Approval of Minutes of the May 13, 2026 Board of Supervisors Meeting
4. Consideration of Resolution 2026-09 Ratifying Staff's Actions in Relocating the Public Hearing to Adopt the Fiscal Year 2027 Budget
5. Consideration of Resolution 2026-10 Ratifying Staff's Actions in Relocating the Public Hearing to Adopt Amended Amenity Policies
6. Public Hearing on Adoption of Fiscal Year 2027 Budget
 - A. Public Comments
 - B. Consideration of Resolution 2026-11 Adopting the Fiscal Year 2027 Budget and Appropriating Funds
 - i. Budget Option A
 - ii. Budget Option B
7. Consideration of Resolution 2026-12 Imposing Special Assessments and Certifying an Assessment Roll
8. Public Hearing on Adopting on Amended Amenity Policies
 - A. Public Comments
 - B. Consideration of Resolution 2026-13 Adopting Amended and Restated Amenity Policies
9. Consideration of Resolution 2026-14 Adopting the Fiscal Year 2027 Meeting Schedule
10. Consideration of Resolution 2026-15 Designating a Date, Time and Location for a Landowner's Election
11. Review and Acceptance of Fiscal Year 2025 Audit Report
12. Ratification of Fuel Surcharge Addendum with Resort Pools
13. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Presentation of Annual Engineer's Report
 - C. Field Manager's Report
 - D. District Manager's Report

- i. Approval of Check Register
 - ii. Balance Sheet and Income Statements
 - iii. Goals and Objectives
 - a) Adoption of Fiscal Year 2027 Goals & Objectives
 - b) Authorizing Chair to Execute Fiscal Year 2026 Goals & Objectives
 - iv. Reminder of Form 1 Filing Requirement Deadline
14. Other Business
15. Supervisors Requests and Audience Comments
16. Adjournment

MINUTES

**MINUTES OF MEETING
EDEN HILLS
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Eden Hills Community Development District was held on Wednesday, **May 13, 2026**, at 5:00 p.m. at the Lake Alfred Public Library, 245 N. Seminole Ave., Lake Alfred, Florida.

Present and constituting a quorum:

Bobbie Shockley	Chairperson
Jessica Spencer	Vice Chairperson
Lindsey Roden	Assistant Secretary
Alexandra Hietala	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Tricia Adams <i>by Zoom</i>	District Manager, GMS
Savannah Hancock	District Counsel, Kilinski Van Wyk
Chace Arrington <i>by Zoom</i>	District Engineer
Rey Malave <i>by Zoom</i>	District Engineer
Marshall Tindall	GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order at 5:00 p.m. and called the roll. Four Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns opened the public comment period for agenda items only.

A resident raised concerns that electrical outlets and lighting for the monument signs had been overlooked in previous phases of the development. It was pointed out that Phase 1 included electrical at the monuments, but Phase 2 did not, which led to solar lights being used as a workaround. The resident asked that Phase 3 plans and contracts be reviewed now to ensure

electrical and monument lighting requirements were clearly included so the issue would not happen again.

THIRD ORDER OF BUSINESS

Approval of Minutes of the April 8, 2026 Board of Supervisors Meeting

Ms. Burns presented the April 8, 2026 Board of Supervisors meeting minutes and asked for any comments, corrections, or changes. The Board had no changes to the minutes.

On MOTION by Ms. Shockley, seconded by Ms. Roden, with all in favor, the Minutes of the April 8, 2026 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Discussion Regarding Resident Concerns Regarding Events Held on CDD Property

Ms. Burns discussed resident complaints about events being held on CDD property near the amenity center. Ms. Burns explained that residents had raised concerns about the events being advertised outside the community, increased noise, and trash being left behind after events. Ms. Hancock noted the agreement with the resident organizer could be revised or terminated and said the Board’s original understanding was that the events would mainly serve Eden Hills residents rather than become larger public events promoted throughout Polk County.

Board members shared concerns that the events had grown beyond what they originally approved and felt it would be difficult to enforce restrictions on outside advertising or attendance. Several Supervisors said they believed the organizer had good intentions, but the events were not carried out in the way they expected. Concerns were also raised about using CDD resources for cleanup and allowing non-residents to benefit from community-funded property. After discussion, the Board agreed to terminate the agreement and provide a 30-day notice so any already scheduled events could still take place if needed.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, Terminating the Agreement and Providing a 30 Day Notice, was approved.

FIFTH ORDER OF BUSINESS

Consideration of Assignment of Construction Contract for Phase 3

Ms. Burns discussed assigning the Phase 3 construction contract and the Phase 2 offsite contract to the District. Ms. Hancock explained that the developer had already entered into the contracts and would assign them to the District, with future bond proceeds expected to fund the Phase Three work. Ms. Hancock also recommended authorizing the Chair to sign a construction funding agreement with GLK so the developer would cover any costs incurred before the bonds were issued, meaning District funds would not be used upfront. Ms. Burns noted this process had been used before and would allow the District to monitor construction progress as Phase 3 moved forward. Board members also briefly discussed resident concerns about monument lighting in earlier phases.

Ms. Burns explained that the lighting may not have been missed during construction but instead may not have been included in the approved plans. Ms. Hancock added that the plans had already been stamped and permitted, though they could still check with the project engineer about whether the lighting was included. The Board chose to handle the Phase 2 and Phase 3 assignments separately and approved the Phase 3 contract assignment along with authorization for the Chair to execute the construction funding agreement with GLK.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, the Assignment of Construction Contract for Phase 3 And Authorizing the Chair to Execute the Agreement, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Assignment of Construction Contract Phase 2 Offsite

Ms. Burns stated that the Board had discussed whether a separate construction funding agreement would be needed for the phase two offsite improvements, and Ms. Hancock confirmed that a separate agreement would be prepared. Ms. Burns clarified that the same type of motion previously approved for phase three would apply to phase two offsite contract assignment. The Board then approved assigning the phase two offsite contract to the CDD and authorized the chair to execute the construction funding agreement with GLK.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, the Assignment of Construction Contract Phase 2 Offsite And Authorizing the Chair to Execute the Agreement, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hancock provided an update on the latest legislative session. She said that staff would move forward with getting the assignment documents executed and sending out the termination notice.

B. Engineer

Mr. Malave stated that they were continuing to work with staff on ongoing items. He noted that the annual engineer’s report and required site inspections would be completed as required by the bond documents. He also mentioned that the Eden Hills stormwater needs assessment update would be due next fiscal year and scheduled for completion by June of next year. There were no questions from the Board.

C. Field Manager’s Report

Mr. Tindall stated that things had been pretty quiet since the last meeting as they prepared for the busy Memorial Day and summer season. He reported drought conditions had returned, although recent rain helped a little, and noted an irrigation issue near the amenity center had already been repaired earlier in the week. Some hedge stress was visible but expected to recover, and irrigation touch-ups, mulch, and entrance landscaping improvements were being scheduled. He also said freeze damage throughout the community had been minor compared to other neighborhoods. Pool, janitorial, and aquatic vendors continued operating without issues, although pond levels remained low and algae treatments were ongoing. Mr. Tindall addressed resident concerns about vegetation in the Phase 2 buffer area, explaining that after reviewing the plants with SWFWMD and aquatic professionals, they appeared to be native elderberry and water hemlock rather than harmful invasive species.

Mr. Tindall planned to continue monitoring the area and noted that any treatment or removal would require approved environmental plans. He also updated the Board on prior hog activity near the buffer area, saying no recent activity or damage had been seen, traps had been removed, and that they would continue monitoring. The Board then discussed Prince

Landscaping’s request for a temporary fuel surcharge due to rising gas prices. Mr. Tindall noted similar requests were being seen from other vendors and that Prince’s proposed 2% to 3% surcharge was lower than others received. After discussion, the Board approved the surcharge through the end of the fiscal year on September 30. The Board also briefly discussed future lake bank maintenance and possible Phase 3 impacts, noting those items would likely be revisited once turnover timelines became clearer.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, Approving the Fuel Surcharge through September 30, 2026, was approved.

D. District Manager’s Report

i. Approval of the Check Register

Ms. Burns presented the check register. She offered to take questions on any of the invoices. The Board reviewed and approved the check register included in the agenda package. A Board member asked about invoices tied to street addresses, and Ms. Burns explained that those charges were for streetlight electricity. She noted that the utility provider owns and maintains the poles, while the District only pays the electric costs. After discussion, the Board approved the check register with no opposition.

On MOTION by Ms. Shockley, seconded by Ms. Roden, with all in favor, the Check Register, was approved.

ii. Balance and Income Statement

Ms. Burns stated financial statements are included in the agenda package for review. She offered to take questions on those. No action is necessary from the Board.

iii. Presentation of Number of Registered Voters: 762

Ms. Burns presented the annual registered voter count for the community, which is required each year to track when Board seats transition to residents. They confirmed that the District had officially met both requirements of having more than 250 registered voters and being established for at least six years. Because of that, two seats would transition to resident seats at the upcoming

November landowners' election. They noted the voter count would still be reported annually going forward even though the threshold had already been reached.

EIGHTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

Resident Mr. Jay Bledsoe brought up concerns about the planned shoreline management project and ongoing erosion issues around some of the lakefront lots. He clarified that although he had misidentified one of the plants previously, his bigger concern was still the overgrowth along the shoreline and the need for a long-term maintenance solution. He asked whether the shoreline work would need to go out for bid, and management confirmed it would if it exceeded the bid threshold as part of the landscape contract. Mr. Bledsoe also discussed erosion behind his property, saying he continued losing ground along his fence line. Ms. Burns explained that the Board had already approved sod installation in the affected areas, but the landscaper was waiting for more consistent rain before installing unirrigated Bahia sod so it would survive. He said that he had viewed the sod as only a temporary fix and hoped the District and engineer would eventually look at more permanent erosion solutions for the steeper lots. Ms. Burns also followed up on questions from the prior meeting regarding silt fences and whether the developer might contribute toward related costs. She reported that the silt fencing remained a SWFWMD requirement for builders during home construction, so the developer was not planning to cover those expenses.

Resident, Mr. David Joseph raised concerns about trash and landscaping conditions near nearby development areas and along Old Lake Alfred Road. Ms. Burns clarified that those parcels were not currently CDD property and would only become District responsibility after turnover in a future phase. Also discussed were the brown grass, fire ants, and the general appearance of the landscaping. Ms. Burns explained the Bahia grass was dormant due to dry weather and should improve once regular summer rains return. They also noted that District-wide pest control treatments were not currently part of the maintenance program due to cost, but residents were encouraged to report specific problem areas for review and possible spot treatment.

TENTH ORDER OF BUSINESS

Adjournment

Ms. Burns asked for a motion to adjourn.

On MOTION by Ms. Roden, seconded by Ms. Hietala, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION 4

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE ACTION OF THE DISTRICT MANAGER AND DISTRICT STAFF IN RE-SETTING THE LOCATION OF THE PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2026/2027; AMENDING RESOLUTION 2026-05 TO SET THE PUBLIC HEARING THEREON; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Eden Hills Community Development District (“District”) is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

WHEREAS, on April 8, 2026, at a duly noticed public meeting, the District’s Board of Supervisors (“Board”) adopted Resolution 2026-05 approving the proposed budget for Fiscal Year 2026/2027 and setting public hearings for July 8, 2026, at 4:00 p.m. at the Lake Alfred Public Library, 245 N. Seminole Avenue, Lake Alfred, Florida 33850; and

WHEREAS, due to the unavailability of the venue on the date and time set forth in Resolution 2026-05, the Board and the District’s manager determined it best to re-set the location of the public hearing to be held at the Albertus Maultsby Community Center, 655 3rd Street N., Lake Alfred, Florida 33850, at the same date and time as provided in Resolution 2026-05, and caused notice thereof to be provided pursuant to Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. Resolution 2026-05 is hereby amended to reflect the changed location of the public hearings as declared in Resolution 2026-05. The location of the public hearings shall be the Albertus Maultsby Community Center, 655 3rd Street N., Lake Alfred, Florida 33850.

SECTION 2. The actions of the District’s manager and the District’s staff in re-setting the location and noticing the public hearing are hereby ratified and approved.

SECTION 3. Except as otherwise provided herein, all of the provisions of Resolution 2026-05 continue in full force and effect.

SECTION 4. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2026.

ATTEST:

**EDEN HILLS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairperson, Board of Supervisors

SECTION 5

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE ACTION OF THE DISTRICT MANAGER AND DISTRICT STAFF IN RE-SETTING THE LOCATION OF THE PUBLIC HEARING ON THE AMENDED AMENITY POLICIES AND RATES OF THE DISTRICT; AMENDING RESOLUTION 2026-07 TO SET THE PUBLIC HEARING THEREON; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Eden Hills Community Development District (“District”) is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

WHEREAS, on April 8, 2026, at a duly noticed public meeting, the District’s Board of Supervisors (“Board”) adopted Resolution 2026-07 setting a public hearing to adopt amenity policies and rates, as amended, which relate to the District’s amenity facilities and operation of public improvements, for July 8, 2026, at 4:00 p.m. at the Lake Alfred Public Library, 245 N. Seminole Avenue, Lake Alfred, Florida 33850; and

WHEREAS, due to the unavailability of the venue on the date and time set forth in Resolution 2026-07, the Board and the District’s manager determined it best to re-set the location of the public hearing to be held at the Albertus Maulsby Community Center, 655 3rd Street N., Lake Alfred, Florida 33850, at the same date and time as provided in Resolution 2026-07, and to ratify the District Manager’s actions in causing notice thereof to be provided pursuant to Florida law; and

WHEREAS, the Board further desires to amend Resolution 2026-07 to reflect the same.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. Resolution 2026-07 is hereby amended to reflect the changed location of the public hearing as the Albertus Maulsby Community Center, 655 3rd Street N., Lake Alfred, Florida 33850.

SECTION 2. The actions of the District’s manager and the District’s staff in re-setting the location and noticing the public hearing on the amended and restated rules, rates, fees, and charges are hereby ratified and approved.

SECTION 3. Except as otherwise provided herein, all of the provisions of Resolution 2026-07 continue in full force and effect.

SECTION 4. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 5. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2026.

ATTEST:

**EDEN HILLS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair / Vice Chair, Board of Supervisors

SECTION 6

SECTION B

RESOLUTION 2026-11

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

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Eden Hills Community Development District for the Fiscal Year Ending September 30, 2027.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

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

GENERAL FUND	\$ _____
DEBT SERVICE FUND (SERIES 2020)	\$ _____
DEBT SERVICE FUND (SERIES 2022)	\$ _____
CAPITAL RESERVE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

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

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2026.

ATTEST:

**EDEN HILLS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2027

SECTION i

Option A

Eden Hills
Community Development District

Proposed Budget
FY2027



Table of Contents

1-2	<u>General Fund</u>
3-7	<u>General Fund Narrative</u>
8	<u>Series 2020 Debt Service Fund</u>
9	<u>Series 2020 Amortization Schedule</u>
10	<u>Series 2022 Debt Service Fund</u>
11	<u>Series 2022 Amortization Schedule</u>
12	<u>Capital Reserve Fund</u>

Eden Hills
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	\$ 615,519	\$ 614,707	\$ 812	\$ 615,519	\$ 615,519
Assessments - Direct Bill	\$ 67,623	\$ 51,206	\$ 16,417	\$ 67,623	\$ 318,152
Other Income	\$ -	\$ 180	\$ -	\$ 180	\$ -
Boundary Amendment Contributions	\$ -	\$ 43	\$ -	\$ 43	\$ -
Interest	\$ -	\$ 5,197	\$ 6,236	\$ 11,433	\$ -
Total Revenues	\$ 683,142	\$ 671,333	\$ 23,465	\$ 694,798	\$ 933,671
Expenditures					
<i>Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 3,600	\$ 1,600	\$ 5,200	\$ 12,000
Employer FICA Fees	\$ 918	\$ 275	\$ 122	\$ 398	\$ 918
Engineering	\$ 15,000	\$ 10,190	\$ 4,810	\$ 15,000	\$ 15,000
Attorney	\$ 18,158	\$ 14,322	\$ 3,836	\$ 18,158	\$ 20,000
Annual Audit	\$ 5,000	\$ 3,350	\$ -	\$ 3,350	\$ 5,000
Assessment Administration	\$ 7,030	\$ 7,030	\$ -	\$ 7,030	\$ 7,382
Arbitrage	\$ 1,350	\$ 450	\$ -	\$ 450	\$ 1,350
Dissemination	\$ 7,571	\$ 5,047	\$ 2,524	\$ 7,571	\$ 7,950
Trustee Fees	\$ 14,148	\$ 8,620	\$ -	\$ 8,620	\$ 14,148
Management Fees	\$ 43,775	\$ 29,183	\$ 14,592	\$ 43,775	\$ 45,964
Information Technology	\$ 1,947	\$ 1,298	\$ 649	\$ 1,947	\$ 2,044
Website Technology	\$ 1,298	\$ 865	\$ 433	\$ 1,298	\$ 1,363
Postage & Delivery	\$ 893	\$ 436	\$ 456	\$ 893	\$ 893
Insurance	\$ 8,282	\$ 6,744	\$ -	\$ 6,744	\$ 7,183
Copies	\$ 180	\$ 169	\$ 11	\$ 180	\$ 180
Legal Advertising	\$ 3,000	\$ 1,557	\$ 1,443	\$ 3,000	\$ 2,500
Other Current Charges	\$ 1,300	\$ 541	\$ 444	\$ 985	\$ 1,000
Office Supplies	\$ 180	\$ 5	\$ 60	\$ 65	\$ 180
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 142,203	\$ 93,859	\$ 30,980	\$ 124,838	\$ 145,228
<i>Operations & Maintenance</i>					
Field Expenditures					
Property Insurance	\$ 21,854	\$ 19,507	\$ -	\$ 19,507	\$ 26,225
Field Management	\$ 17,034	\$ 11,356	\$ 5,678	\$ 17,034	\$ 17,885
Landscape Maintenance	\$ 152,780	\$ 100,601	\$ 49,440	\$ 150,041	\$ 207,500
Landscape Replacement	\$ 20,000	\$ 2,313	\$ 6,667	\$ 8,979	\$ 32,500
Lake Maintenance	\$ 4,800	\$ 3,200	\$ 1,600	\$ 4,800	\$ 4,980
Streetlights	\$ 82,420	\$ 50,312	\$ 25,156	\$ 75,468	\$ 110,000
Electric	\$ 6,292	\$ 5,904	\$ 680	\$ 6,584	\$ 8,300
Sidewalk & Asphalt Maintenance	\$ 2,000	\$ -	\$ 667	\$ 667	\$ 2,000
Irrigation Repairs	\$ 5,000	\$ 2,810	\$ 1,667	\$ 4,477	\$ 8,000
General Repairs & Maintenance	\$ 10,000	\$ 9,547	\$ 3,333	\$ 12,880	\$ 30,000
No Mowing Signage - Riparian Area	\$ -	\$ -	\$ -	\$ -	\$ 28,400
Contingency	\$ 6,417	\$ 4,387	\$ 2,030	\$ 6,417	\$ 7,500
Subtotal Field Expenditures	\$ 328,596	\$ 209,936	\$ 96,917	\$ 306,853	\$ 483,290

Eden Hills
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Amenity Expenditures					
Amenity - Electric	\$ 20,000	\$ 13,423	\$ 6,712	\$ 20,135	\$ 22,546
Amenity - Water	\$ 10,000	\$ 5,116	\$ 2,558	\$ 7,674	\$ 10,000
Playground & Equipment Lease	\$ 51,053	\$ 34,035	\$ 17,018	\$ 51,053	\$ 75,053
Internet	\$ 2,000	\$ 1,040	\$ 640	\$ 1,680	\$ 2,000
Pest Control	\$ 2,680	\$ 616	\$ 308	\$ 924	\$ 2,911
Janitorial Service	\$ 21,400	\$ 10,735	\$ 5,368	\$ 16,103	\$ 28,800
Security Services	\$ 33,000	\$ 22,175	\$ 11,088	\$ 33,263	\$ 33,000
Amenity Management	\$ 15,450	\$ 10,300	\$ 5,150	\$ 15,450	\$ 16,223
Pool Maintenance	\$ 41,760	\$ 27,820	\$ 13,920	\$ 41,740	\$ 43,020
Amenity Repairs & Maintenance	\$ 10,000	\$ 12,869	\$ 3,333	\$ 16,202	\$ 15,000
Amenity Enhancements	\$ -	\$ -	\$ -	\$ -	\$ 39,100
Holiday Decorations	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Contingency	\$ 5,000	\$ -	\$ 1,667	\$ 1,667	\$ 7,500
Subtotal Amenity Expenditures	\$ 212,343	\$ 138,130	\$ 67,760	\$ 205,890	\$ 305,153
Total Operations & Maintenance	\$ 540,939	\$ 348,066	\$ 164,677	\$ 512,743	\$ 788,443
Total Expenditures	\$ 683,142	\$ 441,924	\$ 195,657	\$ 637,581	\$ 933,671
Excess Revenues/(Expenditures)	\$ -	\$ 229,408	\$ (172,192)	\$ 57,217	\$ -

Net Assessments	\$933,671
Add: Discounts & Collections 7%	\$70,276
Gross Assessments	\$1,003,948

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Platted	611	\$615,519.49	\$1,007.40	\$1,083.22
Developed - Direct	306	\$308,263.44	\$1,007.40	\$1,083.22
Unplatted Future Phases	67	\$9,888.51	\$147.59	\$158.70
	984	\$933,671.44		

Product	FY2027	FY2026	Increase/ (Decrease)
Platted	\$1,083.22	\$1,083.22	\$0.00

Eden Hills
Community Development District
General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Attorney

The District's legal counsel, Kilinski Van Wyk, PLLC., provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The district is currently contracted with DiBartolomeo, McBee, Hartley & Barnes, PA for this service.

Assessment Administration

The District is contracted with Governmental Management Services – Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its Series 2020 and 2022 bonds. This line item also includes costs for another anticipated bond series.

Eden Hills

Community Development District

General Fund Budget

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon the Series 2020 and 2022 bonds, as well as another anticipated bond series. Governmental Management Services – Central Florida, LLC completes these reporting requirements.

Trustee Fees

The District incurs trustee related costs payable to USBank for its issued bonds.

Management Fees

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

Information Technology

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

Website Maintenance

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

Postage & Delivery

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

Insurance

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Copies

Copies agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

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

Other Current Charges

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

Eden Hills

Community Development District

General Fund Budget

Office Supplies

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Field Management

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

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed. The District has contracted with Prince & Sons, Inc. for these services.

Landscape Replacement

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

Lake Maintenance

Represents estimated costs for the maintenance of any ponds and lakes located within the District.

Streetlights

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

Electric

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

Sidewalk & Asphalt Maintenance

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

Eden Hills

Community Development District

General Fund Budget

Irrigation Repairs

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

General Repairs & Maintenance

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

No Mowing Signage - Riparian Area

Represents the estimated cost of installing and maintaining signage in designated riparian areas to indicate no-mowing zones and support environmental protection efforts.

Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity - Water

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

Playground Equipment Lease

The District has entered into a leasing agreement for playgrounds equipment installed in the community.

Internet

Represents ongoing internet service provided for the District's existing Amenity Center.

Pest Control

Represents routine pest control services for the District's amenity facilities to maintain a clean and safe environment.

Janitorial Services

Represents ongoing janitorial services and related supplies necessary for the upkeep of the District's amenity facilities.

Security Services

Represents the cost of contracted security services and maintenance of existing security systems for the District's amenity facilities.

Eden Hills

Community Development District

General Fund Budget

Amenity Management

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

Pool Maintenance

Represents ongoing costs associated with regular cleaning, chemical treatments, and general maintenance of the District's pool.

Amenity Repairs & Maintenance

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

Amenity Enhancements

Represents the estimated cost of improvements and upgrades to the District's amenities, including additions, replacements, and enhancements to maintain and improve functionality and appearance.

Holiday Lighting

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

Contingency

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

Eden Hills
Community Development District
Proposed Budget
Series 2020 Debt Service Fund

Description	Adopted Budget FY2026	Actual Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	\$ 172,075	\$ 171,948	\$ 127	\$ 172,075	\$ 172,075
Interest Income	\$ 4,349	\$ 4,939	\$ 1,852	\$ 6,791	\$ 3,396
Carry Forward Surplus	\$ 98,480	\$ 99,193	\$ -	\$ 99,193	\$ 109,859
Total Revenues	\$ 274,904	\$ 276,080	\$ 1,980	\$ 278,059	\$ 285,330
Expenses					
Interest - 11/1	\$ 54,100	\$ 54,100	\$ -	\$ 54,100	\$ 53,125
Principal - 5/1	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 65,000
Interest - 5/1	\$ 54,100	\$ 54,100	\$ -	\$ 54,100	\$ 53,125
Total Expenditures	\$ 168,200	\$ 168,200	\$ -	\$ 168,200	\$ 171,250
Excess Revenues/(Expenditures)	\$ 106,704	\$ 107,880	\$ 1,980	\$ 109,859	\$ 114,080

Interest Expense 11/1/27	<u>\$ 52,069</u>
Total	<u><u>\$ 52,069</u></u>

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family	142	\$ 172,075	\$ 1,212	\$ 1,303
	142	\$ 172,075		

Eden Hills
Community Development District
Series 2020 Special Assessment Bonds
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/26	\$ 2,660,000.00	\$ -	\$ 53,125.00	\$ 167,225.00
05/01/27	\$ 2,660,000.00	\$ 65,000.00	\$ 53,125.00	\$ -
11/01/27	\$ 2,595,000.00	\$ -	\$ 52,068.75	\$ 170,193.75
05/01/28	\$ 2,595,000.00	\$ 65,000.00	\$ 52,068.75	\$ -
11/01/28	\$ 2,530,000.00	\$ -	\$ 51,012.50	\$ 168,081.25
05/01/29	\$ 2,530,000.00	\$ 70,000.00	\$ 51,012.50	\$ -
11/01/29	\$ 2,460,000.00	\$ -	\$ 49,875.00	\$ 170,887.50
05/01/30	\$ 2,460,000.00	\$ 70,000.00	\$ 49,875.00	\$ -
11/01/30	\$ 2,390,000.00	\$ -	\$ 48,737.50	\$ 168,612.50
05/01/31	\$ 2,390,000.00	\$ 75,000.00	\$ 48,737.50	\$ -
11/01/31	\$ 2,315,000.00	\$ -	\$ 47,237.50	\$ 170,975.00
05/01/32	\$ 2,315,000.00	\$ 75,000.00	\$ 47,237.50	\$ -
11/01/32	\$ 2,240,000.00	\$ -	\$ 45,737.50	\$ 167,975.00
05/01/33	\$ 2,240,000.00	\$ 80,000.00	\$ 45,737.50	\$ -
11/01/33	\$ 2,160,000.00	\$ -	\$ 44,137.50	\$ 169,875.00
05/01/34	\$ 2,160,000.00	\$ 85,000.00	\$ 44,137.50	\$ -
11/01/34	\$ 2,075,000.00	\$ -	\$ 42,437.50	\$ 171,575.00
05/01/35	\$ 2,075,000.00	\$ 85,000.00	\$ 42,437.50	\$ -
11/01/35	\$ 1,990,000.00	\$ -	\$ 40,737.50	\$ 168,175.00
05/01/36	\$ 1,990,000.00	\$ 90,000.00	\$ 40,737.50	\$ -
11/01/36	\$ 1,900,000.00	\$ -	\$ 38,937.50	\$ 169,675.00
05/01/37	\$ 1,900,000.00	\$ 95,000.00	\$ 38,937.50	\$ -
11/01/37	\$ 1,805,000.00	\$ -	\$ 37,037.50	\$ 170,975.00
05/01/38	\$ 1,805,000.00	\$ 100,000.00	\$ 37,037.50	\$ -
11/01/38	\$ 1,705,000.00	\$ -	\$ 35,037.50	\$ 172,075.00
05/01/39	\$ 1,705,000.00	\$ 100,000.00	\$ 35,037.50	\$ -
11/01/39	\$ 1,605,000.00	\$ -	\$ 33,037.50	\$ 168,075.00
05/01/40	\$ 1,605,000.00	\$ 105,000.00	\$ 33,037.50	\$ -
11/01/40	\$ 1,500,000.00	\$ -	\$ 30,937.50	\$ 168,975.00
05/01/41	\$ 1,500,000.00	\$ 110,000.00	\$ 30,937.50	\$ -
11/01/41	\$ 1,390,000.00	\$ -	\$ 28,668.75	\$ 169,606.25
05/01/42	\$ 1,390,000.00	\$ 115,000.00	\$ 28,668.75	\$ -
11/01/42	\$ 1,275,000.00	\$ -	\$ 26,296.88	\$ 169,965.63
05/01/43	\$ 1,275,000.00	\$ 120,000.00	\$ 26,296.88	\$ -
11/01/43	\$ 1,155,000.00	\$ -	\$ 23,821.88	\$ 170,118.75
05/01/44	\$ 1,155,000.00	\$ 125,000.00	\$ 23,821.88	\$ -
11/01/44	\$ 1,030,000.00	\$ -	\$ 21,243.75	\$ 170,065.63
05/01/45	\$ 1,030,000.00	\$ 130,000.00	\$ 21,243.75	\$ -
11/01/45	\$ 900,000.00	\$ -	\$ 18,562.50	\$ 169,806.25
05/01/46	\$ 900,000.00	\$ 135,000.00	\$ 18,562.50	\$ -
11/01/46	\$ 765,000.00	\$ -	\$ 15,778.13	\$ 169,340.63
05/01/47	\$ 765,000.00	\$ 140,000.00	\$ 15,778.13	\$ -
11/01/47	\$ 625,000.00	\$ -	\$ 12,890.63	\$ 168,668.75
05/01/48	\$ 625,000.00	\$ 145,000.00	\$ 12,890.63	\$ -
11/01/48	\$ 480,000.00	\$ -	\$ 9,900.00	\$ 167,790.63
05/01/49	\$ 480,000.00	\$ 155,000.00	\$ 9,900.00	\$ -
11/01/49	\$ 325,000.00	\$ -	\$ 6,703.13	\$ 171,603.13
05/01/50	\$ 325,000.00	\$ 160,000.00	\$ 6,703.13	\$ -
11/01/50	\$ 165,000.00	\$ -	\$ 3,403.13	\$ 170,106.25
05/01/51	\$ 165,000.00	\$ 165,000.00	\$ 3,403.13	\$ 168,403.13
		\$ 2,660,000.00	\$ 1,634,725.00	\$ 4,408,825.00

Eden Hills
Community Development District
Proposed Budget
Series 2022 Debt Service Fund

Description	Adopted Budget FY2026	Actual Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ 604,294	\$ 602,492	\$ 1,802	\$ 604,294	\$ 604,294
Interest Income	\$ 14,761	\$ 16,563	\$ 6,211	\$ 22,775	\$ 11,387
Carry Forward Surplus	\$ 319,181	\$ 320,283	\$ -	\$ 320,283	\$ 345,177
Total Revenues	\$ 938,236	\$ 939,338	\$ 8,014	\$ 947,352	\$ 960,858
Expenses					
Interest - 11/1	\$ 196,088	\$ 196,088	\$ -	\$ 196,088	\$ 192,675
Principal - 5/1	\$ 210,000	\$ 210,000	\$ -	\$ 210,000	\$ 220,000
Interest - 5/1	\$ 196,088	\$ 196,088	\$ -	\$ 196,088	\$ 192,675
Total Expenditures	\$ 602,175	\$ 602,175	\$ -	\$ 602,175	\$ 605,350
Excess Revenues/(Expenditures)	\$ 336,061	\$ 337,163	\$ 8,014	\$ 345,177	\$ 355,508

Interest Expense 11/1/27	\$ 189,100
Total	\$ 189,100

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family - Phase 2A-1	233	\$ 315,712	\$ 1,355	\$ 1,457
Single Family - Phase 2A-2	167	\$ 201,506	\$ 1,207	\$ 1,297
Single Family - Phase 2B	69	\$ 87,076	\$ 1,262	\$ 1,357
	469	\$ 604,294		

Eden Hills
Community Development District
Series 2022 Special Assessment Bonds
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/26	\$ 9,415,000.00	\$ -	\$ 192,675.00	\$ 598,762.50
05/01/27	\$ 9,415,000.00	\$ 220,000.00	\$ 192,675.00	\$ -
11/01/27	\$ 9,415,000.00	\$ -	\$ 189,100.00	\$ 601,775.00
05/01/28	\$ 9,415,000.00	\$ 225,000.00	\$ 189,100.00	\$ -
11/01/28	\$ 9,190,000.00	\$ -	\$ 185,021.88	\$ 599,121.88
05/01/29	\$ 9,190,000.00	\$ 235,000.00	\$ 185,021.88	\$ -
11/01/29	\$ 8,955,000.00	\$ -	\$ 180,762.50	\$ 600,784.38
05/01/30	\$ 8,955,000.00	\$ 245,000.00	\$ 180,762.50	\$ -
11/01/30	\$ 8,200,000.00	\$ -	\$ 176,321.88	\$ 602,084.38
05/01/31	\$ 8,200,000.00	\$ 250,000.00	\$ 176,321.88	\$ -
11/01/31	\$ 8,200,000.00	\$ -	\$ 171,790.63	\$ 598,112.50
05/01/32	\$ 8,200,000.00	\$ 260,000.00	\$ 171,790.63	\$ -
11/01/32	\$ 8,200,000.00	\$ -	\$ 167,078.13	\$ 598,868.75
05/01/33	\$ 8,200,000.00	\$ 270,000.00	\$ 167,078.13	\$ -
11/01/33	\$ 7,930,000.00	\$ -	\$ 161,678.13	\$ 598,756.25
05/01/34	\$ 7,930,000.00	\$ 285,000.00	\$ 161,678.13	\$ -
11/01/34	\$ 7,645,000.00	\$ -	\$ 155,978.13	\$ 602,656.25
05/01/35	\$ 7,645,000.00	\$ 295,000.00	\$ 155,978.13	\$ -
11/01/35	\$ 7,350,000.00	\$ -	\$ 150,078.13	\$ 601,056.25
05/01/36	\$ 7,350,000.00	\$ 305,000.00	\$ 150,078.13	\$ -
11/01/36	\$ 7,045,000.00	\$ -	\$ 143,978.13	\$ 599,056.25
05/01/37	\$ 7,045,000.00	\$ 320,000.00	\$ 143,978.13	\$ -
11/01/37	\$ 6,725,000.00	\$ -	\$ 137,578.13	\$ 601,556.25
05/01/38	\$ 6,725,000.00	\$ 330,000.00	\$ 137,578.13	\$ -
11/01/38	\$ 6,395,000.00	\$ -	\$ 130,978.13	\$ 598,556.25
05/01/39	\$ 6,395,000.00	\$ 345,000.00	\$ 130,978.13	\$ -
11/01/39	\$ 6,050,000.00	\$ -	\$ 124,078.13	\$ 600,056.25
05/01/40	\$ 6,050,000.00	\$ 360,000.00	\$ 124,078.13	\$ -
11/01/40	\$ 4,925,000.00	\$ -	\$ 116,878.13	\$ 600,956.25
05/01/41	\$ 4,925,000.00	\$ 375,000.00	\$ 116,878.13	\$ -
11/01/41	\$ 4,925,000.00	\$ -	\$ 109,378.13	\$ 601,256.25
05/01/42	\$ 4,925,000.00	\$ 390,000.00	\$ 109,378.13	\$ -
11/01/42	\$ 4,925,000.00	\$ -	\$ 101,578.13	\$ 600,956.25
05/01/43	\$ 4,925,000.00	\$ 405,000.00	\$ 101,578.13	\$ -
11/01/43	\$ 4,520,000.00	\$ -	\$ 93,225.00	\$ 599,803.13
05/01/44	\$ 4,520,000.00	\$ 425,000.00	\$ 93,225.00	\$ -
11/01/44	\$ 4,095,000.00	\$ -	\$ 84,459.38	\$ 602,684.38
05/01/45	\$ 4,095,000.00	\$ 440,000.00	\$ 84,459.38	\$ -
11/01/45	\$ 3,655,000.00	\$ -	\$ 75,384.38	\$ 599,843.75
05/01/46	\$ 3,655,000.00	\$ 460,000.00	\$ 75,384.38	\$ -
11/01/46	\$ 3,195,000.00	\$ -	\$ 65,896.88	\$ 601,281.25
05/01/47	\$ 3,195,000.00	\$ 480,000.00	\$ 65,896.88	\$ -
11/01/47	\$ 2,715,000.00	\$ -	\$ 55,996.88	\$ 601,893.75
05/01/48	\$ 2,715,000.00	\$ 500,000.00	\$ 55,996.88	\$ -
11/01/48	\$ 2,215,000.00	\$ -	\$ 45,684.38	\$ 601,681.25
05/01/49	\$ 2,215,000.00	\$ 520,000.00	\$ 45,684.38	\$ -
11/01/49	\$ 1,695,000.00	\$ -	\$ 34,959.38	\$ 600,643.75
05/01/50	\$ 1,695,000.00	\$ 540,000.00	\$ 34,959.38	\$ -
11/01/50	\$ 1,155,000.00	\$ -	\$ 23,821.88	\$ 598,781.25
05/01/51	\$ 1,155,000.00	\$ 565,000.00	\$ 23,821.88	\$ -
11/01/51	\$ 590,000.00	\$ -	\$ 12,168.75	\$ 600,990.63
05/01/52	\$ 590,000.00	\$ 590,000.00	\$ 12,168.75	\$ 602,168.75
		\$ 9,635,000.00	\$ 6,173,056.25	\$ 16,214,143.75

Eden Hills
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY2026	Actual Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Interest Income	\$ 746	\$ 875	\$ 328	\$ 1,203	\$ 601
Carry Forward Surplus	\$ 14,407	\$ 39,396	\$ -	\$ 39,396	\$ 40,599
Total Revenues	\$ 15,152	\$ 40,271	\$ 328	\$ 40,599	\$ 41,200
Expenses					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues/(Expenditures)	\$ 15,152	\$ 40,271	\$ 328	\$ 40,599	\$ 41,200

SECTION ii

Option B

Eden Hills ***Community Development District***

Proposed Budget
FY2027



Table of Contents

1-2	<u>General Fund</u>
3-7	<u>General Fund Narrative</u>
8	<u>Series 2020 Debt Service Fund</u>
9	<u>Series 2020 Amortization Schedule</u>
10	<u>Series 2022 Debt Service Fund</u>
11	<u>Series 2022 Amortization Schedule</u>
12	<u>Capital Reserve Fund</u>

Eden Hills
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	\$ 615,519	\$ 614,707	\$ 812	\$ 615,519	\$ 706,070
Assessments - Direct Bill	\$ 67,623	\$ 51,206	\$ 16,417	\$ 67,623	\$ 363,501
Other Income	\$ -	\$ 180	\$ -	\$ 180	\$ -
Boundary Amendment Contributions	\$ -	\$ 43	\$ -	\$ 43	\$ -
Interest	\$ -	\$ 5,197	\$ 6,236	\$ 11,433	\$ -
Total Revenues	\$ 683,142	\$ 671,333	\$ 23,465	\$ 694,798	\$ 1,069,571
Expenditures					
<i>Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 3,600	\$ 1,600	\$ 5,200	\$ 12,000
Employer FICA Fees	\$ 918	\$ 275	\$ 122	\$ 398	\$ 918
Engineering	\$ 15,000	\$ 10,190	\$ 4,810	\$ 15,000	\$ 15,000
Attorney	\$ 18,158	\$ 14,322	\$ 3,836	\$ 18,158	\$ 20,000
Annual Audit	\$ 5,000	\$ 3,350	\$ -	\$ 3,350	\$ 5,000
Assessment Administration	\$ 7,030	\$ 7,030	\$ -	\$ 7,030	\$ 7,382
Arbitrage	\$ 1,350	\$ 450	\$ -	\$ 450	\$ 1,350
Dissemination	\$ 7,571	\$ 5,047	\$ 2,524	\$ 7,571	\$ 7,950
Trustee Fees	\$ 14,148	\$ 8,620	\$ -	\$ 8,620	\$ 14,148
Management Fees	\$ 43,775	\$ 29,183	\$ 14,592	\$ 43,775	\$ 45,964
Information Technology	\$ 1,947	\$ 1,298	\$ 649	\$ 1,947	\$ 2,044
Website Technology	\$ 1,298	\$ 865	\$ 433	\$ 1,298	\$ 1,363
Postage & Delivery	\$ 893	\$ 436	\$ 456	\$ 893	\$ 893
Insurance	\$ 8,282	\$ 6,744	\$ -	\$ 6,744	\$ 7,183
Copies	\$ 180	\$ 169	\$ 11	\$ 180	\$ 180
Legal Advertising	\$ 3,000	\$ 1,557	\$ 1,443	\$ 3,000	\$ 2,500
Other Current Charges	\$ 1,300	\$ 541	\$ 444	\$ 985	\$ 1,000
Office Supplies	\$ 180	\$ 5	\$ 60	\$ 65	\$ 180
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 142,203	\$ 93,859	\$ 30,980	\$ 124,838	\$ 145,228
<i>Operations & Maintenance</i>					
Field Expenditures					
Property Insurance	\$ 21,854	\$ 19,507	\$ -	\$ 19,507	\$ 26,225
Field Management	\$ 17,034	\$ 11,356	\$ 5,678	\$ 17,034	\$ 17,885
Landscape Maintenance	\$ 152,780	\$ 100,601	\$ 49,440	\$ 150,041	\$ 207,500
Landscape Replacement	\$ 20,000	\$ 2,313	\$ 6,667	\$ 8,979	\$ 32,500
Lake Maintenance	\$ 4,800	\$ 3,200	\$ 1,600	\$ 4,800	\$ 4,980
Streetlights	\$ 82,420	\$ 50,312	\$ 25,156	\$ 75,468	\$ 110,000
Electric	\$ 6,292	\$ 5,904	\$ 680	\$ 6,584	\$ 8,300
Sidewalk & Asphalt Maintenance	\$ 2,000	\$ -	\$ 667	\$ 667	\$ 2,000
Irrigation Repairs	\$ 5,000	\$ 2,810	\$ 1,667	\$ 4,477	\$ 8,000
General Repairs & Maintenance	\$ 10,000	\$ 9,547	\$ 3,333	\$ 12,880	\$ 30,000
No Mowing Signage - Riparian Area	\$ -	\$ -	\$ -	\$ -	\$ 28,400
Buffer Area Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Contingency	\$ 6,417	\$ 4,387	\$ 2,030	\$ 6,417	\$ 7,500
Subtotal Field Expenditures	\$ 328,596	\$ 209,936	\$ 96,917	\$ 306,853	\$ 623,290

Eden Hills
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Amenity Expenditures					
Amenity - Electric	\$ 20,000	\$ 13,423	\$ 6,712	\$ 20,135	\$ 22,546
Amenity - Water	\$ 10,000	\$ 5,116	\$ 2,558	\$ 7,674	\$ 10,000
Playground & Equipment Lease	\$ 51,053	\$ 34,035	\$ 17,018	\$ 51,053	\$ 75,053
Internet	\$ 2,000	\$ 1,040	\$ 640	\$ 1,680	\$ 2,000
Pest Control	\$ 2,680	\$ 616	\$ 308	\$ 924	\$ 2,911
Janitorial Service	\$ 21,400	\$ 10,735	\$ 5,368	\$ 16,103	\$ 28,800
Security Services	\$ 33,000	\$ 22,175	\$ 11,088	\$ 33,263	\$ 33,000
Amenity Management	\$ 15,450	\$ 10,300	\$ 5,150	\$ 15,450	\$ 16,223
Pool Maintenance	\$ 41,760	\$ 27,820	\$ 13,920	\$ 41,740	\$ 43,020
Amenity Repairs & Maintenance	\$ 10,000	\$ 12,869	\$ 3,333	\$ 16,202	\$ 15,000
Amenity Enhancements	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Holiday Decorations	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Contingency	\$ 5,000	\$ -	\$ 1,667	\$ 1,667	\$ 7,500
Subtotal Amenity Expenditures	\$ 212,343	\$ 138,130	\$ 67,760	\$ 205,890	\$ 301,053
Total Operations & Maintenance	\$ 540,939	\$ 348,066	\$ 164,677	\$ 512,743	\$ 924,343
Total Expenditures	\$ 683,142	\$ 441,924	\$ 195,657	\$ 637,581	\$ 1,069,571
Excess Revenues/(Expenditures)	\$ -	\$ 229,408	\$ (172,192)	\$ 57,217	\$ -

Net Assessments	\$1,069,571
Add: Discounts & Collections 7%	\$80,505
Gross Assessments	\$1,150,077

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Platted	611	\$706,070.01	\$1,155.60	\$1,242.58
Developed - Direct	306	\$353,612.80	\$1,155.60	\$1,242.58
Unplatted Future Phases	67	\$9,888.51	\$147.59	\$158.70
	984	\$1,069,571.33		

Product	FY2027	FY2026	Increase/ (Decrease)
Platted	\$1,242.58	\$1,083.22	\$159.36

Eden Hills
Community Development District
General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Attorney

The District's legal counsel, Kilinski Van Wyk, PLLC., provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The district is currently contracted with DiBartolomeo, McBee, Hartley & Barnes, PA for this service.

Assessment Administration

The District is contracted with Governmental Management Services – Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its Series 2020 and 2022 bonds. This line item also includes costs for another anticipated bond series.

Eden Hills

Community Development District

General Fund Budget

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon the Series 2020 and 2022 bonds, as well as another anticipated bond series. Governmental Management Services – Central Florida, LLC completes these reporting requirements.

Trustee Fees

The District incurs trustee related costs payable to USBank for its issued bonds.

Management Fees

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

Information Technology

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

Website Maintenance

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

Postage & Delivery

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

Insurance

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Copies

Copies agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

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

Other Current Charges

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

Eden Hills

Community Development District

General Fund Budget

Office Supplies

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Field Management

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

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed. The District has contracted with Prince & Sons, Inc. for these services.

Landscape Replacement

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

Lake Maintenance

Represents estimated costs for the maintenance of any ponds and lakes located within the District.

Streetlights

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

Electric

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

Sidewalk & Asphalt Maintenance

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

Eden Hills

Community Development District

General Fund Budget

Irrigation Repairs

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

General Repairs & Maintenance

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

No Mowing Signage - Riparian Area

Represents the estimated cost of installing and maintaining signage in designated riparian areas to indicate no-mowing zones and support environmental protection efforts.

Buffer Area Maintenance

Routine upkeep of district buffer areas, including vegetation management and general maintenance to preserve appearance and environmental quality.

Contingency

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

Amenity Expenditures

Amenity - Electric

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

Amenity - Water

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

Playground Equipment Lease

The District has entered into a leasing agreement for playgrounds equipment installed in the community.

Internet

Represents ongoing internet service provided for the District's existing Amenity Center.

Pest Control

Represents routine pest control services for the District's amenity facilities to maintain a clean and safe environment.

Janitorial Services

Represents ongoing janitorial services and related supplies necessary for the upkeep of the District's amenity facilities.

Eden Hills

Community Development District

General Fund Budget

Security Services

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

Amenity Management

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

Pool Maintenance

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

Amenity Repairs & Maintenance

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

Amenity Enhancements

Represents the estimated cost of improvements and upgrades to the District's amenities, including additions, replacements, and enhancements to maintain and improve functionality and appearance.

Holiday Lighting

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

Contingency

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

Eden Hills
Community Development District
Proposed Budget
Series 2020 Debt Service Fund

Description	Adopted Budget FY2026	Actual Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	\$ 172,075	\$ 171,948	\$ 127	\$ 172,075	\$ 172,075
Interest Income	\$ 4,349	\$ 4,939	\$ 1,852	\$ 6,791	\$ 3,396
Carry Forward Surplus	\$ 98,480	\$ 99,193	\$ -	\$ 99,193	\$ 109,859
Total Revenues	\$ 274,904	\$ 276,080	\$ 1,980	\$ 278,059	\$ 285,330
Expenses					
Interest - 11/1	\$ 54,100	\$ 54,100	\$ -	\$ 54,100	\$ 53,125
Principal - 5/1	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 65,000
Interest - 5/1	\$ 54,100	\$ 54,100	\$ -	\$ 54,100	\$ 53,125
Total Expenditures	\$ 168,200	\$ 168,200	\$ -	\$ 168,200	\$ 171,250
Excess Revenues/(Expenditures)	\$ 106,704	\$ 107,880	\$ 1,980	\$ 109,859	\$ 114,080

Interest Expense 11/1/27	<u>\$ 52,069</u>
Total	<u><u>\$ 52,069</u></u>

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family	142	\$ 172,075	\$ 1,212	\$ 1,303
	142	\$ 172,075		

Eden Hills
Community Development District
Series 2020 Special Assessment Bonds
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/26	\$ 2,660,000.00	\$ -	\$ 53,125.00	\$ 167,225.00
05/01/27	\$ 2,660,000.00	\$ 65,000.00	\$ 53,125.00	\$ -
11/01/27	\$ 2,595,000.00	\$ -	\$ 52,068.75	\$ 170,193.75
05/01/28	\$ 2,595,000.00	\$ 65,000.00	\$ 52,068.75	\$ -
11/01/28	\$ 2,530,000.00	\$ -	\$ 51,012.50	\$ 168,081.25
05/01/29	\$ 2,530,000.00	\$ 70,000.00	\$ 51,012.50	\$ -
11/01/29	\$ 2,460,000.00	\$ -	\$ 49,875.00	\$ 170,887.50
05/01/30	\$ 2,460,000.00	\$ 70,000.00	\$ 49,875.00	\$ -
11/01/30	\$ 2,390,000.00	\$ -	\$ 48,737.50	\$ 168,612.50
05/01/31	\$ 2,390,000.00	\$ 75,000.00	\$ 48,737.50	\$ -
11/01/31	\$ 2,315,000.00	\$ -	\$ 47,237.50	\$ 170,975.00
05/01/32	\$ 2,315,000.00	\$ 75,000.00	\$ 47,237.50	\$ -
11/01/32	\$ 2,240,000.00	\$ -	\$ 45,737.50	\$ 167,975.00
05/01/33	\$ 2,240,000.00	\$ 80,000.00	\$ 45,737.50	\$ -
11/01/33	\$ 2,160,000.00	\$ -	\$ 44,137.50	\$ 169,875.00
05/01/34	\$ 2,160,000.00	\$ 85,000.00	\$ 44,137.50	\$ -
11/01/34	\$ 2,075,000.00	\$ -	\$ 42,437.50	\$ 171,575.00
05/01/35	\$ 2,075,000.00	\$ 85,000.00	\$ 42,437.50	\$ -
11/01/35	\$ 1,990,000.00	\$ -	\$ 40,737.50	\$ 168,175.00
05/01/36	\$ 1,990,000.00	\$ 90,000.00	\$ 40,737.50	\$ -
11/01/36	\$ 1,900,000.00	\$ -	\$ 38,937.50	\$ 169,675.00
05/01/37	\$ 1,900,000.00	\$ 95,000.00	\$ 38,937.50	\$ -
11/01/37	\$ 1,805,000.00	\$ -	\$ 37,037.50	\$ 170,975.00
05/01/38	\$ 1,805,000.00	\$ 100,000.00	\$ 37,037.50	\$ -
11/01/38	\$ 1,705,000.00	\$ -	\$ 35,037.50	\$ 172,075.00
05/01/39	\$ 1,705,000.00	\$ 100,000.00	\$ 35,037.50	\$ -
11/01/39	\$ 1,605,000.00	\$ -	\$ 33,037.50	\$ 168,075.00
05/01/40	\$ 1,605,000.00	\$ 105,000.00	\$ 33,037.50	\$ -
11/01/40	\$ 1,500,000.00	\$ -	\$ 30,937.50	\$ 168,975.00
05/01/41	\$ 1,500,000.00	\$ 110,000.00	\$ 30,937.50	\$ -
11/01/41	\$ 1,390,000.00	\$ -	\$ 28,668.75	\$ 169,606.25
05/01/42	\$ 1,390,000.00	\$ 115,000.00	\$ 28,668.75	\$ -
11/01/42	\$ 1,275,000.00	\$ -	\$ 26,296.88	\$ 169,965.63
05/01/43	\$ 1,275,000.00	\$ 120,000.00	\$ 26,296.88	\$ -
11/01/43	\$ 1,155,000.00	\$ -	\$ 23,821.88	\$ 170,118.75
05/01/44	\$ 1,155,000.00	\$ 125,000.00	\$ 23,821.88	\$ -
11/01/44	\$ 1,030,000.00	\$ -	\$ 21,243.75	\$ 170,065.63
05/01/45	\$ 1,030,000.00	\$ 130,000.00	\$ 21,243.75	\$ -
11/01/45	\$ 900,000.00	\$ -	\$ 18,562.50	\$ 169,806.25
05/01/46	\$ 900,000.00	\$ 135,000.00	\$ 18,562.50	\$ -
11/01/46	\$ 765,000.00	\$ -	\$ 15,778.13	\$ 169,340.63
05/01/47	\$ 765,000.00	\$ 140,000.00	\$ 15,778.13	\$ -
11/01/47	\$ 625,000.00	\$ -	\$ 12,890.63	\$ 168,668.75
05/01/48	\$ 625,000.00	\$ 145,000.00	\$ 12,890.63	\$ -
11/01/48	\$ 480,000.00	\$ -	\$ 9,900.00	\$ 167,790.63
05/01/49	\$ 480,000.00	\$ 155,000.00	\$ 9,900.00	\$ -
11/01/49	\$ 325,000.00	\$ -	\$ 6,703.13	\$ 171,603.13
05/01/50	\$ 325,000.00	\$ 160,000.00	\$ 6,703.13	\$ -
11/01/50	\$ 165,000.00	\$ -	\$ 3,403.13	\$ 170,106.25
05/01/51	\$ 165,000.00	\$ 165,000.00	\$ 3,403.13	\$ 168,403.13
		\$ 2,660,000.00	\$ 1,634,725.00	\$ 4,408,825.00

Eden Hills
Community Development District
Proposed Budget
Series 2022 Debt Service Fund

Description	Adopted Budget FY2026	Actual Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ 604,294	\$ 602,492	\$ 1,802	\$ 604,294	\$ 604,294
Interest Income	\$ 14,761	\$ 16,563	\$ 6,211	\$ 22,775	\$ 11,387
Carry Forward Surplus	\$ 319,181	\$ 320,283	\$ -	\$ 320,283	\$ 345,177
Total Revenues	\$ 938,236	\$ 939,338	\$ 8,014	\$ 947,352	\$ 960,858
Expenses					
Interest - 11/1	\$ 196,088	\$ 196,088	\$ -	\$ 196,088	\$ 192,675
Principal - 5/1	\$ 210,000	\$ 210,000	\$ -	\$ 210,000	\$ 220,000
Interest - 5/1	\$ 196,088	\$ 196,088	\$ -	\$ 196,088	\$ 192,675
Total Expenditures	\$ 602,175	\$ 602,175	\$ -	\$ 602,175	\$ 605,350
Excess Revenues/(Expenditures)	\$ 336,061	\$ 337,163	\$ 8,014	\$ 345,177	\$ 355,508

Interest Expense 11/1/27	\$ 189,100
Total	\$ 189,100

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family - Phase 2A-1	233	\$ 315,712	\$ 1,355	\$ 1,457
Single Family - Phase 2A-2	167	\$ 201,506	\$ 1,207	\$ 1,297
Single Family - Phase 2B	69	\$ 87,076	\$ 1,262	\$ 1,357
	469	\$ 604,294		

Eden Hills
Community Development District
Series 2022 Special Assessment Bonds
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/26	\$ 9,415,000.00	\$ -	\$ 192,675.00	\$ 598,762.50
05/01/27	\$ 9,415,000.00	\$ 220,000.00	\$ 192,675.00	\$ -
11/01/27	\$ 9,415,000.00	\$ -	\$ 189,100.00	\$ 601,775.00
05/01/28	\$ 9,415,000.00	\$ 225,000.00	\$ 189,100.00	\$ -
11/01/28	\$ 9,190,000.00	\$ -	\$ 185,021.88	\$ 599,121.88
05/01/29	\$ 9,190,000.00	\$ 235,000.00	\$ 185,021.88	\$ -
11/01/29	\$ 8,955,000.00	\$ -	\$ 180,762.50	\$ 600,784.38
05/01/30	\$ 8,955,000.00	\$ 245,000.00	\$ 180,762.50	\$ -
11/01/30	\$ 8,200,000.00	\$ -	\$ 176,321.88	\$ 602,084.38
05/01/31	\$ 8,200,000.00	\$ 250,000.00	\$ 176,321.88	\$ -
11/01/31	\$ 8,200,000.00	\$ -	\$ 171,790.63	\$ 598,112.50
05/01/32	\$ 8,200,000.00	\$ 260,000.00	\$ 171,790.63	\$ -
11/01/32	\$ 8,200,000.00	\$ -	\$ 167,078.13	\$ 598,868.75
05/01/33	\$ 8,200,000.00	\$ 270,000.00	\$ 167,078.13	\$ -
11/01/33	\$ 7,930,000.00	\$ -	\$ 161,678.13	\$ 598,756.25
05/01/34	\$ 7,930,000.00	\$ 285,000.00	\$ 161,678.13	\$ -
11/01/34	\$ 7,645,000.00	\$ -	\$ 155,978.13	\$ 602,656.25
05/01/35	\$ 7,645,000.00	\$ 295,000.00	\$ 155,978.13	\$ -
11/01/35	\$ 7,350,000.00	\$ -	\$ 150,078.13	\$ 601,056.25
05/01/36	\$ 7,350,000.00	\$ 305,000.00	\$ 150,078.13	\$ -
11/01/36	\$ 7,045,000.00	\$ -	\$ 143,978.13	\$ 599,056.25
05/01/37	\$ 7,045,000.00	\$ 320,000.00	\$ 143,978.13	\$ -
11/01/37	\$ 6,725,000.00	\$ -	\$ 137,578.13	\$ 601,556.25
05/01/38	\$ 6,725,000.00	\$ 330,000.00	\$ 137,578.13	\$ -
11/01/38	\$ 6,395,000.00	\$ -	\$ 130,978.13	\$ 598,556.25
05/01/39	\$ 6,395,000.00	\$ 345,000.00	\$ 130,978.13	\$ -
11/01/39	\$ 6,050,000.00	\$ -	\$ 124,078.13	\$ 600,056.25
05/01/40	\$ 6,050,000.00	\$ 360,000.00	\$ 124,078.13	\$ -
11/01/40	\$ 4,925,000.00	\$ -	\$ 116,878.13	\$ 600,956.25
05/01/41	\$ 4,925,000.00	\$ 375,000.00	\$ 116,878.13	\$ -
11/01/41	\$ 4,925,000.00	\$ -	\$ 109,378.13	\$ 601,256.25
05/01/42	\$ 4,925,000.00	\$ 390,000.00	\$ 109,378.13	\$ -
11/01/42	\$ 4,925,000.00	\$ -	\$ 101,578.13	\$ 600,956.25
05/01/43	\$ 4,925,000.00	\$ 405,000.00	\$ 101,578.13	\$ -
11/01/43	\$ 4,520,000.00	\$ -	\$ 93,225.00	\$ 599,803.13
05/01/44	\$ 4,520,000.00	\$ 425,000.00	\$ 93,225.00	\$ -
11/01/44	\$ 4,095,000.00	\$ -	\$ 84,459.38	\$ 602,684.38
05/01/45	\$ 4,095,000.00	\$ 440,000.00	\$ 84,459.38	\$ -
11/01/45	\$ 3,655,000.00	\$ -	\$ 75,384.38	\$ 599,843.75
05/01/46	\$ 3,655,000.00	\$ 460,000.00	\$ 75,384.38	\$ -
11/01/46	\$ 3,195,000.00	\$ -	\$ 65,896.88	\$ 601,281.25
05/01/47	\$ 3,195,000.00	\$ 480,000.00	\$ 65,896.88	\$ -
11/01/47	\$ 2,715,000.00	\$ -	\$ 55,996.88	\$ 601,893.75
05/01/48	\$ 2,715,000.00	\$ 500,000.00	\$ 55,996.88	\$ -
11/01/48	\$ 2,215,000.00	\$ -	\$ 45,684.38	\$ 601,681.25
05/01/49	\$ 2,215,000.00	\$ 520,000.00	\$ 45,684.38	\$ -
11/01/49	\$ 1,695,000.00	\$ -	\$ 34,959.38	\$ 600,643.75
05/01/50	\$ 1,695,000.00	\$ 540,000.00	\$ 34,959.38	\$ -
11/01/50	\$ 1,155,000.00	\$ -	\$ 23,821.88	\$ 598,781.25
05/01/51	\$ 1,155,000.00	\$ 565,000.00	\$ 23,821.88	\$ -
11/01/51	\$ 590,000.00	\$ -	\$ 12,168.75	\$ 600,990.63
05/01/52	\$ 590,000.00	\$ 590,000.00	\$ 12,168.75	\$ 602,168.75
		\$ 9,635,000.00	\$ 6,173,056.25	\$ 16,214,143.75

Eden Hills
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY2026	Actual Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Interest Income	\$ 746	\$ 875	\$ 328	\$ 1,203	\$ 601
Carry Forward Surplus	\$ 14,407	\$ 39,396	\$ -	\$ 39,396	\$ 40,599
Total Revenues	\$ 15,152	\$ 40,271	\$ 328	\$ 40,599	\$ 41,200
Expenses					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues/(Expenditures)	\$ 15,152	\$ 40,271	\$ 328	\$ 40,599	\$ 41,200

SECTION 7

RESOLUTION 2026-12

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

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

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

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

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

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

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

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

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

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

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

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit B**, and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit B**; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT:

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

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

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

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

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

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

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

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

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

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

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2026.

ATTEST:

**EDEN HILLS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2027

Exhibit B: Assessment Roll (Uniform Method)

Assessment Roll (Direct Collect)

PARCEL ID	Units	FY 27 O&M	Series 2020	Series 2022	Total
262730496752001440					
262730496752001450					
Total Gross Assessments	611.00	\$759,216.38	\$185,133.92	\$648,695.26	\$1,593,045.56
Total Net Assessments		\$706,071.23	\$172,174.55	\$603,286.59	\$1,481,532.37

Acres

262720000000032010	37.59	\$10,632.90	\$0.00	\$0.00	\$10,632.90
262720000000032040	62.78	\$203,680.97	\$0.00	\$0.00	\$203,680.97
262720000000042010	40.65	\$131,880.73	\$0.00	\$0.00	\$131,880.73
262720000000042030	9.72	\$31,536.65	\$0.00	\$0.00	\$31,536.65
262720000000044010	4.05	\$13,131.13	\$0.00	\$0.00	\$13,131.13
Total Direct Gross	154.78	\$390,862.38	\$0.00	\$0.00	\$390,862.38
Total Net Gross		\$363,502.01	\$0.00	\$0.00	\$363,502.01
Total Gross Assessments		\$1,150,078.76	\$185,133.92	\$648,695.26	\$1,983,907.94
Total Net Assessments		\$1,069,573.25	\$172,174.55	\$603,286.59	\$1,845,034.38

SECTION 8

SECTION B

RESOLUTION 2026-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDMENT TO THE AMENITY POLICIES AND RATES OF THE DISTRICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Eden Hills Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Polk County, Florida; and

WHEREAS, the District’s Board of Supervisors (“Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules, rates, charges and fees; and

WHEREAS, the Board accordingly finds that it is in the best interest of the District to adopt by resolution *Amended Policies and Rates* as set forth in **Exhibit A** (“Amended Policies”), which relate to use of the District’s amenity facilities and other District-owned property, for immediate use and application.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The above stated recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. The Amended Policies attached hereto as **Exhibit A** are hereby adopted pursuant to this Resolution as necessary for the conduct of District business. The Amended Policies shall remain in full force and effect until such time as the Board may amend or replace them.

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

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 8TH DAY OF JULY 2026.

ATTEST:

**EDEN HILLS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairman, Board of Supervisors

Exhibit A: Amended Policies

EXHIBIT A
Amended Policies

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT

AMENITY POLICIES AND RATES

ADOPTED – APRIL 12, 2023 ¹
AMENDED – JULY 9, 2025
AMENDED - _____

¹ LAW IMPLEMENTED: SS. 190.011, 190.035, FLA. STAT. (2025); In accordance with Chapter 190 of the Florida Statutes, and on April 12, 2023 at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the Eden Hills Community Development District adopted the following rules, policies and rates governing the operation of the District's facilities and services.

Table of Contents

- DEFINITIONS1
- AMENITIES ACCESS AND USAGE3
- GENERAL AMENITY POLICIES.....5
- SMOKING, DRUGS AND ALCOHOL7
- SERVICE ANIMAL POLICY7
- SWIMMING POOL POLICIES.....8
- DOG PARK POLICIES 10
- DOCK POLICIES 11
- PLAYGROUND POLICIES 11
- LAKES AND PONDS POLICIES 12
- SUSPENSION AND TERMINATION OF PRIVILEGES..... 13
- USE AT OWN RISK; INDEMNIFICATION..... 15
- SOVEREIGN IMMUNITY 15
- SEVERABILITY 15
- AMENDMENTS AND WAIVERS 16

DEFINITIONS

“Amenities” or “Amenity Facilities”– shall mean the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to swimming pool, pool deck, dog park, walking trails, parks, dock, tot lot, and playground, together with their appurtenant facilities and areas.

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

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

“Amenity Rates” – shall mean those rates and fees established by the Board of Supervisors of the Eden Hills Community Development District as provided in **Exhibit A** attached hereto.

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

“Board of Supervisors” or “Board” – shall mean the Board of Supervisors of the Eden Hills Community Development District.

“District” – shall mean the Eden Hills Community Development District.

“District Staff” – shall mean the professional management company with which the District has contracted to provide management services to the District, the Amenity Manager, and District Counsel.

“Guest” – shall mean any person or persons, other than a Resident or Non-Resident Patron, who are expressly authorized by the District to use the Amenities, or invited for a specific visit by a Patron to use the Amenities.

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

“Household” – shall mean a residential unit or a group of individuals residing within a Resident’s home. ***This does not include visiting friends, guests, relatives or extended family not permanently residing in the home.*** Upon District’s request, proof of residency for individuals over the age of eighteen (18) years may be required by driver’s license or state or federal issued form of identification, including a signed affidavit of residency.

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

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

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

“Non-Resident User Fee” or “Annual User Fee” – shall mean the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Patron. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action.

“Patron” – shall mean Residents, Guests, Non-Resident Patrons and Renters.

“Renter” – shall mean a tenant, occupant or an individual maintaining his or her residence in a home located within the District pursuant to a valid rental or lease agreement. Proof of valid rental or lease agreement shall be required.

“Resident” – shall mean any person or Household owning property within the District, or any Renter who has been approved for issuance of an Access Card.

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

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

AMENITIES ACCESS AND USAGE

- (1) **General.** Only Patrons have the right to use the Amenities; provided, however, that certain community programming events may be available to the general public where permitted by the District, and subject to payment of any applicable fees and satisfaction of any other applicable requirements, including adherence to these Amenity Policies and execution of waivers and hold harmless agreements, if any.
- (2) **Use at your Own Risk.** *All persons using the Amenities do so at their own risk and agree to abide by the Amenity Policies. The District shall assume no responsibility and shall not be liable in any incidents, accidents, personal injury or death, or damage to or loss of property arising from the use of the Amenities or from the acts, omissions or negligence of other persons using the Amenities.*
- (3) **Resident Access and Usage.** Residents are permitted to access and use the Amenities in accordance with the policies and rules set forth herein, and are not responsible for paying the Annual Non-Resident User Fee set forth herein. In order to fund the operation, maintenance and preservation of the facilities, projects and services of the District, the District levies maintenance special assessments payable by property owners within the District, in accordance with the District's annual budget and assessment resolutions adopted each fiscal year, and may additionally levy debt service assessments payable by property owners to repay debt used to finance public improvements. Residents shall not be entitled to a refund of any maintenance special assessments or debt service special assessments due to closure of the Amenities or suspension of that Resident's access privileges. Residents must complete the "Amenity Access Registration Form" prior to access or use of the Amenities, attached hereto as **Exhibit B**, and receive an Access Card.
- (4) **Non-Resident Patron Access and Usage.** A Non-Resident Patron must pay the Annual Non-Resident User Fee to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment by the District. This fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual Non-Resident User Fee shall be paid in full on the anniversary date of application. Annual Non-Resident User Fees may be renewed no more than thirty (30) days in advance of the date of expiration and for no more than one calendar year. Multi-year memberships are not available. The Annual Non-Resident User Fee is nonrefundable and nontransferable. Non-Resident Patrons must complete the Amenity Facilities Access Registration Form prior to access or use of the Amenities.
- (5) **Guest Access and Usage.** Each Patron Household is entitled to bring four (4) persons as Guests to the Amenities at one time. District Staff shall be authorized to verify and enforce the authorized number of Guests. A Patron must always accompany its Guests during its Guests' use of the Amenities and are responsible for all actions, omissions and negligence of such Guests, including Guests' adherence to the Amenity Policies. Violation of these Amenity Policies by a Guest may result in suspension or termination of the Patron's access and usage privileges. *Exceeding the authorized number of Guests specified above shall be grounds for suspension or termination of a Patron Household's access and usage privileges.*
- (6) **Renter's Privileges.** Residents who rent or lease residential units in the District shall have the right to designate the Renter of a residential unit as the beneficial users of the Resident's privileges to use the Amenities, subject to requirements stated herein.

Resident shall provide a written notice to the District Manager designating and identifying the Renter who shall hold the beneficial usage rights, submitting with such notice the Renter's proof of residency (i.e., a copy of the lease agreement). Upon notice, Resident shall be required to pay any applicable fee before his or her Renter receives an Access Card. Renter's Access Card shall expire at the end of the lease term and may be reactivated upon provision of proof of residency.

Renter who is designated by a Resident as the beneficial user of the Resident's rights to use the Amenities

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

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

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

All Patrons must use their Access Cards for entrance to the Amenity Facilities. Each Household will be authorized two (2) initial Access Cards free of charge after which a fee shall be charged for each additional Access Card in accordance with the Amenity Rates then in effect.

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

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen cards.

GENERAL AMENITY POLICIES

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

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

SMOKING, DRUGS AND ALCOHOL

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

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

SERVICE ANIMAL POLICY

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

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

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

SWIMMING POOL POLICIES

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

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

DOG PARK POLICIES

The Dog Park is restricted to use only by Patrons of the District and their Guests. ALL OTHER PERSONS ARE CONSIDERED TRESPASSERS AND MAY BE PROSECUTED AS SUCH UNDER FLORIDA LAW.

- (1) Dogs must be on leashes at all times, except within the Dog Park area.
- (2) Dogs inside the Dog park must be under voice control by their handler at all times. If voice control is not possible, do not enter the Dog Park.
- (3) Dog handler must have the leash with them at all times.
- (4) Dogs may not be left unattended and must be within unobstructed sight of the dog handler.
- (5) Dogs must be vaccinated and wear a visible rabies and license tag at all times.
- (6) Limit of 3 dogs per ADULT dog handler.
- (7) Puppies under four months of age should not enter the Dog Park.
- (8) Children under the age of twelve (12) are not permitted within the Dog Park area.
- (9) Dog handlers are responsible for the behavior of their animals.
- (10) Aggressive dogs are not allowed in the Dog Park. Any dogs showing signs of aggression should be removed from the Dog Park immediately.
- (11) Female dogs in heat are not permitted in the Dog Park.
- (12) Human or dog food inside the Dog Park is prohibited.
- (13) Dog handlers must clean up any dog droppings made by their pets.
- (14) Dog handlers must fill in any holes made by their pets.
- (15) Please do not brush or groom pets inside the Dog Park. The Dog Park is for play time.
- (16) Only licensed and insured dog trainers will be permitted to do training at the Dog Park. Owner must register trainer with the District prior to working with the dog.
- (17) The Dog Park is a designated “No Smoking” area.

USE OF THE DOG PARK IS AT PATRON’S OWN RISK

Use of the Dog Park is voluntary and evidences your waiver of any claims against the District resulting from activities occurring at the Dog Park. The District is not responsible for any injury or harm caused by use of the Dog Park.

DOCK POLICIES

- (1) The dock is open from dawn to dusk.
- (2) Patrons may use the dock at their own risk and must comply with all posted signage.
- (3) Supervision by an adult eighteen (18) years and older is required for children fourteen (14) years of age or under. Children must always remain within the line of sight of the supervising adult.
- (4) Be courteous. Do not obstruct the path or space of others on the dock.
- (5) Radios and other audio devices are prohibited; other than when used with headphones.
- (6) Proper footwear is required.
- (7) Do not clean fish on the dock. Do not cut bait on the dock or handrails.
- (8) Be considerate. Properly dispose of all unused bait, fish and trash.
- (9) Alcoholic beverages, glass containers, and other breakable items are prohibited.
- (10) Any hazardous condition concerning the Dock must immediately be reported to the District Manager and the proper authorities.
- (11) No diving or jumping off of the District dock is permitted.
- (12) Use caution. Dock is slippery when wet. No jumping, pushing, running, wrestling, or other horseplay is allowed on the dock.
- (13) No boats, paddleboards, kayaks, or other recreational water vessel may be tied to the dock or launched at the dock.

PLAYGROUND POLICIES

- (1) **Use at Own Risk.** Patrons may use the playgrounds and parks at their own risk and must comply with all posted signage.
- (2) **Hours of Operation.** Unless otherwise posted, all playground and park hours are from dawn to dusk.
- (3) **Supervision of Children.** Supervision by an adult eighteen (18) years and older is required for children fourteen (14) years of age or under. Children must always remain within the line of sight of the supervising adult. All children are expected to play cooperatively with other children.
- (4) **Shoes.** Proper footwear is required and no loose clothing, especially with strings, should be worn.
- (5) **Mulch.** The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.
- (6) **Food & Drink.** No food, drinks or gum are permitted on the playground, other than such water in non-breakable containers as may be necessary for reasonable hydration, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.
- (7) **Glass.** No glass containers or objects are permitted. Patrons should notify District Staff if broken glass is observed at the playground or parks.

LAKES AND PONDS POLICIES

Lakes and Ponds (used interchangeably and reference to one shall implicate the other) within the District primarily function as retention ponds to facilitate the District's system for treatment and attenuation of stormwater run-off and overflow. As a result, contaminants may be present in the water. These policies are intended to limit contact with such contaminants and ensure the continued operations of the Ponds while allowing limited recreational use of the same.

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

SUSPENSION AND TERMINATION OF PRIVILEGES

- (1) **General Policy.** All persons using the Amenities and entering District property shall comply with the Amenity Policies established for the safe operations and maintenance of the District's Amenities. In order to protect the rights and privileges of rule-abiding Patrons, inappropriate behavior by Patrons will not be tolerated.
- (2) **Suspension of Access and Use Privileges.** The District, through its Board, District Manager, Amenity Manager and District Counsel shall have the right to restrict, suspend or terminate the Amenity privileges of any person to use the Amenities for any of the following behavior:
 - Submits false information on any application for use of the Amenities;
 - Permits the unauthorized use of an Access Card;
 - Exhibits unsatisfactory behavior, deportment or appearance;
 - Fails to pay amounts owed to the District in a proper and timely manner;
 - Fails to abide by any District rules or policies (e.g., Amenity Policies);
 - Treats the District's supervisors, staff, general/amenity management, contractors or other representatives, or other Patrons, in an unreasonable or abusive manner;
 - Damages or destroys District property; or
 - Engages in conduct that is improper or likely to endanger the health, safety, or welfare of the District, or its supervisors, staff, amenities management, contractors or other representatives, or other residents or guests.
- (3) **Authority of District Staff.** District Staff or their designee, may immediately remove any person from one or all Amenities if any of the above-referenced behaviors are exhibited or actions committed or if in his/her reasonable discretion it is the District's best interests to do so. District Staff may at any time restrict or suspend for cause or causes, including but not limited to those described above, any person's privileges to use any or all of the Amenities until the next regularly scheduled meeting of the Board of Supervisors.
- (4) **Process for Suspension or Termination of Access and Use Privileges.** Subject to the rights of District Staff set forth in Paragraph (3) above, the following process shall govern suspension and termination of privileges:
 - (a) Offenses:
 - i First Offense: Verbal warning by District Staff and suspension from the Amenities for up to one (1) week from the commencement of the suspension. Violation is recorded by District Staff, signed by the individual offender(s), and held on file by the District.
 - ii Second Offense: Automatic suspension of all Amenity privileges for up to thirty (30) days from the commencement of the suspension, with the preparation by District Staff of a written report to be signed by the offender(s) and filed with the District.
 - iii Third Offense: Suspension of all Amenity privileges for up to one (1) year. Such suspension shall run to the next regular meeting of the Board of Supervisors. At said meeting, the record of all previous offenses will be presented to the Board for recommendation of termination of the offender(s) privileges for one (1) calendar year. The length of the suspension is in the discretion of the Board and may be for less than one (1) year.
 - (b) Each offense shall expire one (1) year after such offense was committed, at which time the number of offenses on record for such offender(s) shall be reduced by one. For example, if a first offense is committed on February 1 and a second offense on August 1, there will be two offenses on record

until February 1 of the following year, at which time the first offense will expire and the second offense will thereafter be considered a first offense until it expires on the following August 1. The provisions of this Paragraph shall not at any time serve to reduce any suspensions or terminations, which may have been imposed prior to the expiration of any offenses

- (c) Notwithstanding the foregoing, any time a user of the Amenity is arrested for an act committed, or allegedly committed, while on the premises of the Amenity, or violates these Policies in a manner that, in the discretion of the District Staff upon consultation with one Board member, justifies suspension beyond the guidelines set forth above, such offender shall have all amenity privileges immediately suspended until the next Board of Supervisors meeting. At the Board meeting, the Board will be presented with the facts surrounding the arrest or violation and the Board may make a recommendation of suspension or termination of the offender's privileges, which suspension or termination may include members of the offender's Household and may, upon the first offense, equal or exceed one year. In situations that pose a long-term or continuing threat to the health, safety and welfare of the District and its residents and users, permanent termination of Amenity privileges may be warranted and considered.
 - (d) Any suspension or termination of Amenity privileges may be appealed to the Board of Supervisors for reversal or reduction. The Board's decision on appeal shall be final and binding.
- (5) **Legal Action; Criminal Prosecution.** If any person is found to have committed any of the infractions noted in Paragraph 2 above, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature.

USE AT OWN RISK; INDEMNIFICATION

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

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

The waiver of liability contained herein does not apply to any act of intentional, willful or wanton misconduct by the Indemnitees.

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

SOVEREIGN IMMUNITY

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

SEVERABILITY

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

AMENDMENTS AND WAIVERS

The Board in its sole discretion may amend these Amenity Policies from time to time. The Board by vote at a public meeting or the District Manager may elect in its/their sole discretion at any time to grant waivers to any of the provisions of these Amenity Policies, provided however that the Board is informed within a reasonable time of any such waivers.

The above Amenity Policies and Rates were adopted on April 12, 2023, by the Board of Supervisors for the Eden Hills Community Development District, at a duly noticed public hearing and meeting.

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Amenity Rates

Exhibit B: Amenity Access Registration Form

EXHIBIT A
AMENITY RATES

TYPE	RATE
Annual Non-Resident User Fee	\$2,500.00
Replacement Access Card	\$30.00

EXHIBIT B
AMENITIES ACCESS REGISTRATION FORM

**EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT
AMENITIES ACCESS REGISTRATION FORM**

NAME: _____

ADDRESS: _____

HOME TELEPHONE: _____ CELL PHONE: _____

EMAIL ADDRESS: _____

ADDITIONAL RESIDENT 1: _____ DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 2: _____ DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 3: _____ DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 4: _____ DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 5: _____ DOB IF UNDER 18 _____

ACCEPTANCE:

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

Signature of Patron (Parent or Legal Guardian if Minor)

Date

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

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

Signature of Patron
State of Florida
County of _____

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

(NOTARY SEAL)
Official Notary Public Signature _____

RECEIPT OF DISTRICT'S AMENITY POLICIES AND RATES:

I acknowledge that I have been provided a copy of and understand the terms in the **Amenity Policies and Rates** of the Eden Hills Community Development District.

_____ Signature of Patron (Parent or Legal Guardian if minor)	_____ Date
---	---------------

GUEST POLICY:
Please refer to the **Amenity Policies and Rates** for the most current policies regarding guests.

PLEASE RETURN THIS FORM TO:
Eden Hills Community Development District
Attn: Amenity Access Coordinator
219 East Livingston Street
Orlando, Florida 32801
Telephone: (407) 841-5524
Email: amenityaccess@gmscfl.com

OFFICE USE ONLY:

_____ Date Received	_____ Date Entered in System	_____ Staff Member Signature
PRIMARY RESIDENT:		Access Card #

ADDITIONAL INFORMATION:

Phase ___ - ___ Phase ___ - ___ Phase ___ - ___

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

Rental: _____ Landlord/Owner: _____

Lease Term: _____ Tenant/Renter: _____

SECTION 9

RESOLUTION 2026-14

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT:

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

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

PASSED AND ADOPTED this 8th day of June 2026.

ATTEST:

**EDEN HILLS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A:

**EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2027**

The Board of Supervisors (“Board”) of the Eden Hills Community Development District (“District”) will hold their regular meetings for Fiscal Year 2027 at the Lake Alfred Public Library – 245 N Seminole Ave, Lake Alfred, FL 33850, on the 2nd Wednesday of every month at 4:00 p.m. on the following dates, unless otherwise indicated as follows:

Wednesday, October 14, 2026
Wednesday, November 18, 2026 (3rd Wednesday)
Wednesday, December 9, 2026
Wednesday, January 13, 2027
Wednesday, February 10, 2027
Wednesday, March 10, 2027
Wednesday, April 14, 2027
Wednesday, May 12, 2027
Wednesday, June 9, 2027
Wednesday, July 14, 2027
Wednesday, August 11, 2027
Wednesday, September 8, 2027

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

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any meeting because of a disability or physical impairment should contact the District Office at (321) 263-0132 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager

SECTION 10

RESOLUTION 2026-15

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT:

1. EXISTING BOARD SUPERVISORS; SEAT SUBJECT TO ELECTION.

The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Alexandra Hietala	November 2026
2	Jessica Spencer	November 2028
3	Bobbie Shockley	November 2028
4	Emily Hazelrig	November 2026
5	Lindsey Roden	November 2026

This year, Seat 5 is subject to election by landowners in November 2026. The candidate receiving the highest number of votes shall be elected for a term of four (4) years. The term of office shall commence upon election.

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

DATE: _____, 2026
TIME: 4:00 p.m.
LOCATION: Lake Alfred Public Library

245 North Seminole Avenue
Lake Alfred, Florida 33850

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

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

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

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

PASSED AND ADOPTED this 8th day of July 2026.

ATTEST:

**EDEN HILLS
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice Chairperson, Board of Supervisors

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

**NOTICE OF LANDOWNERS' MEETING AND ELECTION OF THE
EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given to the public and all landowners within Eden Hills Community Development District (“**District**”) the location of which is generally described as comprising a parcel or parcels of land containing approximately 396.65 acres, generally located is north and south of Cass Road, and west of CR 557, within the City of Lake Alfred, Polk County, Florida, advising that a meeting of landowners will be held for the purpose of electing one (1) person to the District’s Board of Supervisors (“**Board**”, and each member individually, “**Supervisor**”).

DATE: _____, 2026
TIME: 4:00 p.m.
LOCATION: Lake Alfred Public Library
245 North Seminole Avenue
Lake Alfred, Florida 33850

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

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

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

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

District Manager
Run Date(s): _____ & _____

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

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF THE
EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE: _____, 2026
TIME: 4:00 p.m.
LOCATION: Lake Alfred Public Library
245 North Seminole Avenue
Lake Alfred, Florida 33850

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

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

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

This year, one (1) seat (Seat 5), on the Board will be up for election by landowners. The candidate receiving the highest number of votes shall be elected for a term of four (4) years. The term of office for the successful candidate shall commence upon election.

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

LANDOWNER PROXY

**EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the District to be held at the **Lake Alfred Public Library, 245 North Seminole Avenue, Lake Alfred, Florida 33850, on November ____, 2026, at 4:00 p.m.**, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

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

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

Total Number of Authorized Votes: _____

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

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

OFFICIAL BALLOT
EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING – NOVEMBER ____, 2026

For Election (1 Supervisor): The one (1) candidate receiving the highest number of votes will serve a four (4) year term. All terms of office commence upon election.

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

Description	Acreage
_____	_____
_____	_____
_____	_____

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

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

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
5		

Date: _____

Signed: _____
 Printed Name: _____

SECTION 11

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

CONTENTS

	<u>PAGE</u>
Independent Auditors’ Report.....	1-3
Management’s Discussion and Analysis	4-8
Government-wide Financial Statements:	
Statement of Net Position	9
Statement of Activities.....	10
Fund Financial Statements:	
Balance Sheet – General Fund.....	11
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	12
Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund.....	13
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	14
Notes to the Financial Statements.....	15-27
Required Supplementary Information	
Statement of Revenues and Expenditures – Budget and Actual – General Fund.....	28
Notes to Required Supplementary Information	29
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 <i>Government Auditing Standards</i>	30-31
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	32
Auditor’s Management Letter Required by Chapter 10.550, <i>Florida Statutes</i>	33-35

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Eden Hills Community Development District
City of Lake Alfred, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Eden Hills Community Development District, City of Lake Alfred, 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 May 27, 2026, on our consideration of the Eden Hills 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 Mar 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
May 27, 2026

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

Our discussion and analysis of Eden Hills Community Development District, City of Lake Alfred, 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 of the assets District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$6,035,442.
- The change in the District's total net position in comparison with the prior fiscal year was \$234,447, 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 \$1,111,309. 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.

EDEN HILLS 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 developer contributions. 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 funds 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.

EDEN HILLS 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	\$ 1,143,899	\$ 1,080,147
Capital assets	17,793,436	17,908,253
Total assets	18,937,335	18,988,400
Current liabilities	551,855	525,835
Long-term liabilities	12,350,038	12,661,570
Total liabilities	12,901,893	13,187,405
Net position		
Net invested in capital assets	5,132,170	4,945,815
Restricted for debt service	598,819	552,645
Restricted for capital projects	39,396	38,153
Unrestricted	265,057	264,382
Total net position	\$ 6,035,442	\$ 5,800,995

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded the 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	\$ 1,477,448	\$ 1,841,259
General revenues	1,181	49,538
Total revenues	1,478,629	1,890,797
Expenses		
General government	115,074	99,356
Maintenance and operations	458,341	391,091
Conveyance of infrastructure	-	1,859,076
Culture and recreation	150,655	126,223
Interest on long-term debt	520,112	532,526
Total expenses	1,244,182	3,008,272
Change in net position	234,447	(1,117,475)
Net position - beginning of year	5,800,995	6,918,470
Net position - end of year	\$ 6,035,442	\$ 5,800,995

EDEN HILLS 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 \$1,244,182, which consisted of 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 not considered 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 \$17,793,436 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 \$12,661,266 in 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.

EDEN HILLS 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 Eden Hills Community Development District's Finance Department at 219 E. Livingston Street, Orlando, Florida 32801.

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION

September 30, 2025

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 298,378
Assessments receivable	3,749
Prepaid items	33,199
Due from other	3,825
Restricted assets:	
Investments	804,748
Capital assets:	
Non-depreciable	15,513,341
Depreciable	2,280,095
TOTAL ASSETS	<u><u>\$ 18,937,335</u></u>
LIABILITIES	
Accounts payable	\$ 32,590
Accrued interest payable	208,037
Bonds and notes payable, due within one year	311,228
Bonds and notes payable, due in more than one year	12,350,038
TOTAL LIABILITIES	<u><u>12,901,893</u></u>
NET POSITION	
Net investment in capital assets	5,132,170
Restricted for:	
Debt service	598,819
Capital projects	39,396
Unrestricted	265,057
TOTAL NET POSITION	<u><u>\$ 6,035,442</u></u>

The accompanying notes are an integral part of this financial statement

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues			Governmental Activities	Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental activities						
General government	\$ 115,074	\$ 115,074	\$ -	\$ -	\$ -	\$ -
Maintenance and operations	458,341	393,767	-	1,547	(63,027)	(63,027)
Culture and recreation	150,655	150,655	-	-	-	-
Interest on long-term debt	520,112	780,472	35,933	-	296,293	296,293
Total governmental activities	\$ 1,244,182	\$ 1,439,968	\$ 35,933	\$ 1,547	233,266	233,266
General revenues:						
Miscellaneous income						1,181
Total general revenues						<u>1,181</u>
Change in net position						234,447
Net position - October 1, 2024						<u>5,800,995</u>
Net position - September 30, 2025						<u><u>\$ 6,035,442</u></u>

The accompanying notes are an integral part of this financial statement

EDEN HILLS 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	\$ 258,982	\$ -	\$ 39,396	\$ 298,378
Investments	-	804,748	-	804,748
Assessments receivable	1,659	2,090	-	3,749
Due from other funds	-	18	-	18
Due from other	3,825	-	-	3,825
Prepaid items	33,199	-	-	33,199
TOTAL ASSETS	\$ 297,665	\$ 806,856	\$ 39,396	\$ 1,143,917
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable	\$ 32,590	\$ -	\$ -	\$ 32,590
Due to other funds	18	-	-	18
TOTAL LIABILITIES	32,608	-	-	32,608
FUND BALANCES				
Nonspendable:				
Prepaid items	33,199	-	-	33,199
Restricted for:				
Debt service	-	806,856	-	806,856
Capital projects	-	-	39,396	39,396
Unassigned	231,858	-	-	231,858
TOTAL FUND BALANCES	265,057	806,856	39,396	1,111,309
TOTAL LIABILITIES AND FUND BALANCES	\$ 297,665	\$ 806,856	\$ 39,396	\$ 1,143,917

The accompanying notes are an integral part of this financial statement

EDEN HILLS 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	\$ 1,111,309
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	18,043,638
Less accumulated depreciation	(250,202)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(208,037)
Original issue premium	(7,652)
Governmental bonds payable	(12,653,614)
Net Position of Governmental Activities	\$ 6,035,442

The accompanying notes are an integral part of this financial statement

EDEN HILLS 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	\$ -	\$ -	\$ 66	\$ 66
Assessments	659,496	780,472	-	1,439,968
Investment earnings	-	35,933	1,481	37,414
Miscellaneous revenue	1,181	-	-	1,181
TOTAL REVENUES	660,677	816,405	1,547	1,478,629
EXPENDITURES				
General government	114,770	-	304	115,074
Maintenance and operations	343,524	-	-	343,524
Culture and recreation	150,655	-	-	150,655
Debt				
Principal	35,868	265,000	-	300,868
Interest expense	15,185	508,688	-	523,873
TOTAL EXPENDITURES	660,002	773,688	304	1,433,994
EXCESS REVENUES OVER (UNDER) EXPENDITURES	675	42,717	1,243	44,635
FUND BALANCE				
Beginning of year	264,382	764,139	38,153	1,066,674
End of year	<u>\$ 265,057</u>	<u>\$ 806,856</u>	<u>\$ 39,396</u>	<u>\$ 1,111,309</u>

The accompanying notes are an integral part of this financial statement

EDEN HILLS 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	\$	44,635
Amount reported for governmental activities in the Statement of Activities are different because:		
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		300,868
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:		
Current year provision for depreciation		(114,817)
Change in accrued interest payable		3,457
Provision for amortization of bond premium		304
Change in Net Position of Governmental Activities	\$	234,447

The accompanying notes are an integral part of this financial statement

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Eden Hills Community Development District ("District") was created on October 21, 2019 by the City Commission of the City of Lake Alfred, Florida Ordinance No. 1422-19, as amended by Ordinance 1456-21 effective June 7, 2021, 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. All of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by the property owners with 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:

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.

EDEN HILLS 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 property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing of the District. Debt Service Assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

EDEN HILLS 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.

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).

EDEN HILLS 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.

EDEN HILLS 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
Stormwater	30
Parks and recreation	30
Entry features	30

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.

EDEN HILLS 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)

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

In the fund financial statements, governmental funds report 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.

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Equity/Net Position (continued)

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

Other Disclosures

Use of Estimates

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

NOTE 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.

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

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>
Money Market Mutual Funds - First American Treasury Obligation CL Y	\$ 804,748	S&P AAAM	Weighted average of the fund portfolio: 48 days
Total Investments	<u>\$ 804,748</u>		

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.

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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 quotes 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.

EDEN HILLS 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:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,450,000	\$ -	\$ -	\$ 1,450,000
Construction in progress	14,063,341	-	-	14,063,341
Total capital assets, not being depreciated	<u>15,513,341</u>	<u>-</u>	<u>-</u>	<u>15,513,341</u>
Capital assets, being depreciated				
Equipment - financed purchase	182,842	-	-	182,842
Stormwater	1,753,846	-	-	1,753,846
Parks and recreation	337,278	-	-	337,278
Entry features	256,331	-	-	256,331
Total capital assets, being depreciated	<u>2,530,297</u>	<u>-</u>	<u>-</u>	<u>2,530,297</u>
Less accumulated depreciation for:				
Equipment - financed purchase	57,136	36,568	-	93,704
Stormwater	58,462	58,462	-	116,924
Parks and recreation	11,243	11,243	-	22,486
Entry features	8,544	8,544	-	17,088
Total accumulated depreciation	<u>135,385</u>	<u>114,817</u>	<u>-</u>	<u>250,202</u>
Total capital assets, being depreciated - net	<u>2,394,912</u>	<u>(114,817)</u>	<u>-</u>	<u>2,280,095</u>
Governmental activities capital assets - net	<u>\$ 17,908,253</u>	<u>\$ (114,817)</u>	<u>\$ -</u>	<u>\$ 17,793,436</u>

Depreciation expense was charged to function/programs as follows:

Governmental activities:	
Culture and recreation	\$ 47,811
Maintenance and operations	<u>67,006</u>
Total depreciation expense	<u>\$ 114,817</u>

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE E – CAPITAL ASSETS (CONTINUED)

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

Developer contributions to the capital projects fund for the current fiscal year were \$66.

NOTE F – LONG-TERM LIABILITIES

\$2,950,000 Special Assessment Bonds, Series 2020 – On November 24, 2020, the District issued \$2,950,000 in Special Assessment Bonds, Series 2020. 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 through May 2051. The Bonds bear interest ranging from 2.75% to 4.125% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2022.

\$10,465,000 Special Assessment Bonds, Series 2022 – On March 11, 2022, the District issued \$10,465,000 in Special Assessment Bonds, Series 2022. 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 through May 2052. The Bonds bear interest ranging from 4.750% to 5.625% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2023.

The Series 2020 and 2022 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2020 and 2022 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 established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2025.

Financed Purchase Agreement

In September 2022, the District entered into a capital lease agreement for the acquisition of pool furniture and playground equipment. The total acquisition cost of the equipment was \$182,841 which was recognized as a capital lease obligation. The term of the lease is from October 1, 2022 through September 1, 2027 and is payable in monthly installments of \$4,254.

EDEN HILLS 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 Assessments Bonds, Series 2020	\$ 2,780,000	\$ -	\$ 60,000	\$ 2,720,000	\$ 60,000
Special Assessments Bonds, Series 2022	10,050,000	-	205,000	9,845,000	210,000
Note payable - financed purchased	124,482	-	35,868	88,614	41,228
	<u>12,954,482</u>	<u>-</u>	<u>300,868</u>	<u>12,653,614</u>	<u>311,228</u>
Unamortized bond premium	7,956	-	304	7,652	-
	<u>\$ 12,962,438</u>	<u>\$ -</u>	<u>\$ 301,172</u>	<u>\$ 12,661,266</u>	<u>\$ 311,228</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	\$ 270,000	\$ 500,375	\$ 770,375
2027	285,000	491,600	776,600
2028	290,000	482,338	772,338
2029	305,000	472,069	777,069
2030	315,000	461,275	776,275
2031-2035	1,760,000	2,112,269	3,872,269
2036-2040	2,150,000	1,742,956	3,892,956
2041-2045	2,635,000	1,272,975	3,907,975
2046-2050	3,235,000	683,513	3,918,513
2051-2052	1,320,000	78,788	1,398,788
	<u>\$ 12,565,000</u>	<u>\$ 8,298,158</u>	<u>\$ 20,863,158</u>

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

September 30,	Principal	Interest	Total
2026	\$ 41,228	\$ 9,825	\$ 51,053
2027	47,386	3,667	51,053
2028	-	-	-
2029	-	-	-
2030	-	-	-
	<u>\$ 88,614</u>	<u>\$ 13,492</u>	<u>\$ 102,106</u>

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE G – 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. See Note E for other Developer transactions.

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. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

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.

EDEN HILLS 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			
Assessments	\$ 655,519	\$ 659,496	\$ 3,977
Miscellaneous revenue	-	1,181	1,181
TOTAL REVENUES	655,519	660,677	5,158
EXPENDITURES			
Current			
General government	148,425	114,770	33,655
Maintenance and operations	376,250	343,524	32,726
Culture and recreation	228,141	150,655	77,486
Debt			
Principal	-	35,868	(35,868)
Interest	-	15,185	(15,185)
TOTAL EXPENDITURES	752,816	660,002	92,814
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(97,297)	675	97,972
OTHER FINANCING SOURCES (USES)			
Deficit funding	97,297	-	(97,297)
TOTAL OTHER FINANCING SOURCES (USES)	97,297	-	(97,297)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	\$ -	675	\$ 675
FUND BALANCES			
Beginning of year		264,382	
End of year		\$ 265,057	

* Original and final budget.

EDEN HILLS 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 not considered 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 Directors
Eden Hills Community Development District
City of Lake Alfred, 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 Eden Hills Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise the Eden Hills Community Development District's basic financial statements and have issued our report thereon dated May 27, 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

May 27, 2026

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

To the Board of Directors
Eden Hills Community Development District
City of Lake Alfred, Florida

We have examined Eden Hills Community Development District, City of Lake Alfred, 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 Eden Hills Community Development District, City of Lake Alfred, 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
May 27, 2026

Management Letter

To the Board of Supervisors
Eden Hills Community Development District
City of Lake Alfred, Florida

Report on the Financial Statements

We have audited the financial statements of the Eden Hills Community Development District (“District”) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 27, 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 May 27, 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 Eden Hills 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 11.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$2,000.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$660,682.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- 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 Eden Hills Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$1,083 to \$1,452 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,439,968.
- c. The total amount of outstanding bonds issued by the District as \$12,565,000.

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

May 27, 2026

SECTION 12

ADDENDUM TO POOL MAINTENANCE SERVICES AGREEMENT

(Temporary Fuel Surcharge)

THIS ADDENDUM (“Addendum”) is made effective this 1st day of June 2026 (“Effective Date”), by and between:

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (“District”); and

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

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Agreement for Pool Maintenance Services*, dated as of July 17, 2024, as amended (together with all amendments, “Agreement”), incorporated herein by this reference; and

WHEREAS, the District and Contractor desire to modify the Agreement to account for additional compensation for a temporary fuel surcharge, as set forth in **Exhibit A**, attached hereto and incorporated herein by reference; and

WHEREAS, pursuant to Section 19 of the Agreement, the Agreement may be amended by an instrument in writing executed by both Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement as described herein.

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

1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Addendum.

2. TEMPORARY FUEL SURCHARGE.

A. Services, as that term is defined in the Agreement, rendered on or after the Effective Date of this Addendum shall be subject to a temporary fuel surcharge, as outlined in **Exhibit A** to this Addendum (“Surcharge”). The Surcharge will be in effect from the Effective Date through September 30, 2026.

B. The Surcharge must be shown as a separate line item on the invoices showing the compensation owed under the 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 A** to evidence the Surcharge.

3. AFFIRMATION OF THE AGREEMENT. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Addendum, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and are fully enforceable.

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

5. EXECUTION IN COUNTERPARTS. This Addendum may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute one and the same instrument.

6. EFFECTIVE DATE. This Addendum shall have an effective date as of the date first written above.

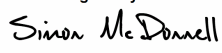
IN WITNESS WHEREOF, the Parties execute this Addendum the day and year first written above.

EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT



Chairperson, Board of Supervisors

ROGER JAMES MCDONNELL D/B/A RESORT POOL SERVICES

DocuSigned by:


By: Simon McDonnell
Its: director

Exhibit A: Fuel Surcharge Proposal

Exhibit A
Fuel Charge



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 13

SECTION B

SECTION i



Dewberry Engineers Inc. | 407.843.5120
800 N. Magnolia Ave, Suite 1000 | 407.649.8664 fax
Orlando, FL 32803 | www.dewberry.com

Sent Via Email: jburns@gmscfl.com

June 30, 2026

Ms. Jillian Burns
District Manager
Eden Hills Community Development District
c/o Governmental Management Services
219 East Livingston Street
Orlando, Florida 32801

Subject: **District Engineer's Report - 2026
Eden Hills Community Development District
Bond Series 2020 and 2022
Section 9.21 of the Master Trust Indenture**

Dear Ms. Burns:

In accordance with Section 9.21 of the Master Trust Indenture for the Eden Hills Community Development District (CDD), we have completed our annual review of the portions of the project within this CDD as constructed to date. We find, based on said inspection and our knowledge of the community, that those portions of the infrastructure are being maintained in reasonably good repair.

We have reviewed the Operation and Maintenance Budget for the Fiscal Year 2027 and believe that it is sufficient for the proper operation and maintenance of the Eden Hills CDD.

In addition, and in accordance with Section 9.21 of the Master Trust Indenture, we have reviewed the current limits of insurance coverage, and we believe that this is adequate for the community.

Should you have any questions or require additional information, please contact me at 904.423.4935.

Sincerely,

A handwritten signature in blue ink, appearing to read "JVD", with a long horizontal flourish extending to the right.

Joey V. Duncan, P.E.
District Engineer
Eden Hills Community Development District

JVD:ap
Q:\Eden Hills CDD_50145928\Adm\Reports\Annual Engineer's Report\District Engineer's Report 2025 Bond Series 2020 and 2022_06-30-2026

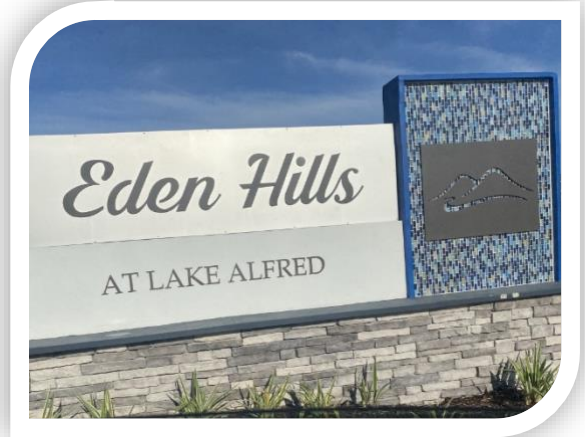
SECTION C

Eden Hills CDD

Field Management Report

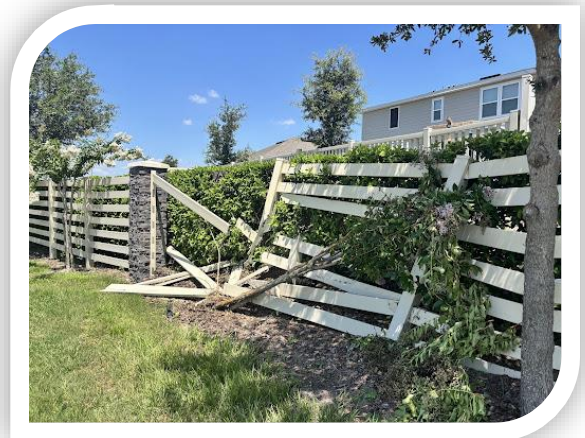
Completed Items

- Damaged climbing wall and footer were replaced in the children's park on Sofia Ln.
- Both children's playgrounds were swept for spiders and webs.
- Maintenance staff removed and disposed damaged perimeter fencing on Cass Rd. causing by weekend car accident.



Contracted Services

- GMS staff performed thorough reviews of contracted services including pool and janitorial for the amenity.
- Overall, the district is receiving satisfactory performance from contracted vendors.

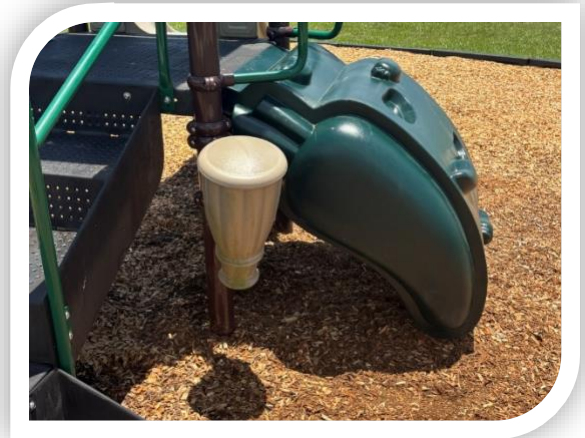


Site Items

- Field staff are continuing to monitor the road improvements on Cass Rd.
- Monitoring the beginning stages of Phase 3,

In Progress

- Fence material has been ordered and scheduled for installation.
- Landscaping vendors have been scheduled to repair eroded areas around MES throughout the district.
- Amenity maintenance has been scheduled including installation of dog park signs and pressure washing the covered lanai area.



SECTION D

SECTION i

Eden Hills Community Development District

Summary of Check Register

May 28, 2026 to June 24, 2026

Fund	Date	Check No.'s	Amount
General Fund	5/29/26	396-396	\$ 3,350.00
	6/3/26	397-399	\$ 4,731.39
	6/9/26	400-401	\$ 3,849.02
	6/16/26	402-406	\$ 9,410.88
	6/23/26	407-410	\$ 17,067.44
			\$ 38,408.73
General Fund - Autopay	6/8/26	80072-80077	\$ 8,244.18
	6/15/26	80078-80079	\$ 724.88
			\$ 8,969.06
Total Amount \$			47,377.79

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/29/26	00060	5/28/26	90118924	202605	310-51300	32200	AUDIT FEES 09/30/25 DIBARTOLOMEO, MCBEE, HARTLEY &	*	3,350.00	3,350.00	000396
6/03/26	00052	5/29/26	21902	202605	320-53800	46400	POND HERBICIDE-MAY26 AQUATIC WEED MANAGEMENT, INC	*	400.00	400.00	000397
6/03/26	00056	5/23/26	70728867	202605	330-57200	48100	PEST CONTROL-MAY26 MASSEY SERVICES, INC.	*	77.00	77.00	000398
6/03/26	00036	6/03/26	06032026	202606	300-15500	10000	PLAYGRND/FUR LEASE-JUL26 PARK LAKE PROPERTY MANAGEMENT, INC	*	4,254.39	4,254.39	000399
6/09/26	00054	5/31/26	12581864	202605	330-57200	34500	SECURITY SVCS-MAY26 SECURITAS SECURITY SERVICES USA INC	*	3,312.54	3,312.54	000400
6/09/26	00068	5/31/26	00077343	202605	310-51300	48000	NOT OF BOS MTG 5/11/26 5/31/26 00077343 202605 310-51300-48000 NOT OF MTG 05/27/26 USA TODAY MEDIA CORP.	*	244.29	536.48	000401
6/16/26	00069	6/11/26	9078784	202606	310-51300	42000	POSTAL SERVICES ACTION MAIL SERVICES	*	933.42	933.42	000402
6/16/26	00047	5/27/26	18047	202605	330-57200	48201	CLEANING SVCS-MAY26 CSS CLEAN STAR SERVICES CENTRAL FL	*	1,605.00	1,605.00	000403
6/16/26	00030	6/11/26	06112026	202606	300-20700	10000	S2020 ASSESSMENT TRANSFER 6/11/26 06112026 202606 300-20700-10000 S2022 ASSESSMENT TRANSFER EDEN HILLS CDD CO USBANK	*	614.94	2,769.66	000404
6/16/26	00008	6/01/26	248	202606	320-53800	12000	FIELD MANAGEMENT-JUN26 GOVERNMENTAL MANAGEMENT SERVICES-CF	*	1,419.50	1,419.50	000405
6/16/26	00024	5/27/26	24203	202605	320-53800	46300	REPLACE DEAD PLANTS	*	2,015.00		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/27/26		24205	202605	320-53800-46300		*	297.50		
				PLAYGROUND MULCH					
6/01/26		24441	202605	320-53800-46200		*	370.80		
				MONTHLY MAINT FUEL CHARGE					
								2,683.30	000406

6/23/26	00029	6/19/26	22493733	202605 310-51300-31100	ENGINEERING SVCS-MAY26	*	1,252.50		
		6/19/26	22493734	202605 310-51300-31100	ENGINEERING SVCS-MAY26	*	1,875.00		
								3,127.50	000407

6/23/26	00008	5/25/26	249-B	202605 310-51300-49000	MEETING ROOM 5/25/26	*	281.95		
		6/01/26	249	202606 310-51300-34000	MANAGEMENT FEES-JUN26	*	3,647.92		
		6/01/26	249	202606 310-51300-35200	WEBSITE MANAGEMENT-JUN26	*	108.17		
		6/01/26	249	202606 310-51300-35100	INFORMATION TECH-JUN26	*	162.25		
		6/01/26	249	202606 310-51300-31300	DISSEMINATION SVCS-JUN26	*	630.92		
		6/01/26	249	202606 330-57200-48300	AMENITY ACCESS MGMT-JUN26	*	1,287.50		
		6/01/26	249	202606 310-51300-51000	OFFICE SUPPLIES	*	.60		
		6/01/26	249	202606 310-51300-42000	POSTAGE	*	23.40		
								6,142.71	000408

6/23/26	00039	6/17/26	15143	202606 310-51300-31500	ATTORNEY SVCS-MAY26	*	4,267.23		
								4,267.23	000409

6/23/26	00044	6/01/26	32204	202606 330-57200-48500	POOL MAINTENANCE-JUN26	*	3,480.00		
		6/01/26	32204	202606 330-57200-48500	ADDITIONAL FUEL CHARGE	*	50.00		
								3,530.00	000410

TOTAL FOR BANK B							38,408.73		

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/08/26	00062	6/05/26 9172-06.	202606 330-57200-44000	2011 AIREDALE WAY-JUN.26	*	160.00	
				SPECTRUM			160.00 080072
6/08/26	00032	6/23/26 1359-05.	202605 320-53800-43000	197 SOPHIA LANE-MAY.26	*	66.34	
				TECO			66.34 080073
6/08/26	00032	6/23/26 4468-05.	202605 330-57200-43000	2011 AIREDALE WAY-MAY.26	*	1,670.05	
				TECO			1,670.05 080074
6/08/26	00032	6/23/26 5618-05.	202605 320-53800-43000	500 AVIANA ST-MAY.26	*	28.94	
				TECO			28.94 080075
6/08/26	00032	6/23/26 5626-05.	202605 320-53800-43000	419 SOPHIA LANE-MAY.26	*	28.94	
				TECO			28.94 080076
6/08/26	00032	6/23/26 8579-05.	202605 320-53800-43100	CASS ROAD AT OLD-MAY.26	*	6,289.91	
				TECO			6,289.91 080077
6/15/26	00013	6/10/26 5427-05.	202605 330-57200-43200	2011 AIREDALE WAY-MAY.26	*	662.48	
				CITY OF LAKE ALFRED			662.48 080078
6/15/26	00013	6/10/26 5716-05.	202605 330-57200-43200	2376 SELENIA ST-MAY.26	*	62.40	
				CITY OF LAKE ALFRED			62.40 080079
TOTAL FOR BANK Z						8,969.06	
TOTAL FOR REGISTER						47,377.79	

SECTION ii

Eden Hills
Community Development District

Unaudited Financial Reporting
May 31, 2026



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Debt Service Fund Series 2020</u>
5	<u>Debt Service Fund Series 2022</u>
6	<u>Capital Project Fund</u>
7	<u>Capital Reserve Fund</u>
8-9	<u>Month to Month</u>
10	<u>Long Term Debt Report</u>
11	<u>Assessment Receipt Schedule</u>

Eden Hills
Community Development District
Combined Balance Sheet
May 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:					
Cash:					
Operating Account	\$ 511,885	\$ -	\$ -	\$ -	\$ 511,885
Money Market Account	\$ -	\$ -	\$ -	\$ 40,271	\$ 40,271
Custody Account	\$ -	\$ -	\$ 49,039	\$ -	\$ 49,039
Investments:					
Series 2020					
Reserve	\$ -	\$ 86,038	\$ -	\$ -	\$ 86,038
Revenue	\$ -	\$ 107,265	\$ -	\$ -	\$ 107,265
Series 2022					
Reserve	\$ -	\$ 301,342	\$ -	\$ -	\$ 301,342
Revenue	\$ -	\$ 333,103	\$ -	\$ -	\$ 333,103
Prepayment	\$ -	\$ 1,906	\$ -	\$ -	\$ 1,906
Due from Developer	\$ 43	\$ -	\$ 117,382	\$ -	\$ 117,425
Due from General Fund	\$ -	\$ 2,770	\$ -	\$ -	\$ 2,770
Prepaid Expenses	\$ 7,218	\$ -	\$ -	\$ -	\$ 7,218
Total Assets	\$ 519,145	\$ 832,423	\$ 166,421	\$ 40,271	\$ 1,558,260
Liabilities:					
Accounts Payable	\$ 21,910	\$ -	\$ -	\$ -	\$ 21,910
Due to Debt Service	\$ 2,770	\$ -	\$ -	\$ -	\$ 2,770
Total Liabilities	\$ 24,680	\$ -	\$ -	\$ -	\$ 24,680
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 7,218	\$ -	\$ -	\$ -	\$ 7,218
Restricted for:					
Debt Service - Series 2020	\$ -	\$ 193,917	\$ -	\$ -	\$ 193,917
Debt Service - Series 2022	\$ -	\$ 638,506	\$ -	\$ -	\$ 638,506
Capital Projects - Series 2026	\$ -	\$ -	\$ 166,421	\$ -	\$ 166,421
Assigned for:					
Capital Reserves	\$ -	\$ -	\$ -	\$ 40,271	\$ 40,271
Unassigned	\$ 487,248	\$ -	\$ -	\$ -	\$ 487,248
Total Fund Balances	\$ 494,465	\$ 832,422	\$ 166,421	\$ 40,271	\$ 1,533,579
Total Liabilities & Fund Balance	\$ 519,145	\$ 832,422	\$ 166,421	\$ 40,271	\$ 1,558,259

Eden Hills

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
Revenues:				
Assessments - Tax Roll	\$ 615,519	\$ 615,519	\$ 614,707	\$ (812)
Assessments - Direct Bill	\$ 67,623	\$ 67,623	\$ 51,206	\$ (16,417)
Other Income	\$ -	\$ -	\$ 180	\$ 180
Boundary Amendment Contributions	\$ -	\$ -	\$ 43	\$ 43
Interest	\$ -	\$ -	\$ 5,197	\$ 5,197
Total Revenues	\$ 683,142	\$ 683,142	\$ 671,333	\$ (11,810)
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 3,600	\$ 4,400
Employer FICA Fees	\$ 918	\$ 612	\$ 275	\$ 337
Engineering	\$ 15,000	\$ 10,000	\$ 10,190	\$ (190)
Attorney	\$ 18,158	\$ 12,105	\$ 14,322	\$ (2,217)
Annual Audit	\$ 5,000	\$ 3,350	\$ 3,350	\$ -
Assessment Administration	\$ 7,030	\$ 7,030	\$ 7,030	\$ -
Arbitrage	\$ 1,350	\$ 450	\$ 450	\$ -
Dissemination	\$ 7,571	\$ 5,047	\$ 5,047	\$ -
Trustee Fees	\$ 14,148	\$ 8,620	\$ 8,620	\$ -
Management Fees	\$ 43,775	\$ 29,183	\$ 29,183	\$ -
Information Technology	\$ 1,947	\$ 1,298	\$ 1,298	\$ (0)
Website Technology	\$ 1,298	\$ 865	\$ 865	\$ (0)
Postage & Delivery	\$ 893	\$ 595	\$ 436	\$ 159
Insurance	\$ 8,282	\$ 8,282	\$ 6,744	\$ 1,538
Copies	\$ 180	\$ 120	\$ 169	\$ (49)
Legal Advertising	\$ 3,000	\$ 2,000	\$ 1,557	\$ 443
Other Current Charges	\$ 1,300	\$ 867	\$ 541	\$ 325
Office Supplies	\$ 180	\$ 120	\$ 5	\$ 115
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 142,203	\$ 98,719	\$ 93,859	\$ 4,861

Eden Hills

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Property Insurance	\$ 21,854	\$ 21,854	\$ 19,507	\$ 2,347
Field Management	\$ 17,034	\$ 11,356	\$ 11,356	\$ (0)
Landscape Maintenance	\$ 152,780	\$ 101,853	\$ 100,601	\$ 1,253
Landscape Replacement	\$ 20,000	\$ 13,333	\$ 2,313	\$ 11,021
Lake Maintenance	\$ 4,800	\$ 3,200	\$ 3,200	\$ -
Streetlights	\$ 82,420	\$ 54,947	\$ 50,312	\$ 4,635
Electric	\$ 6,292	\$ 4,195	\$ 5,904	\$ (1,709)
Sidewalk & Asphalt Maintenance	\$ 2,000	\$ 1,333	\$ -	\$ 1,333
Irrigation Repairs	\$ 5,000	\$ 3,333	\$ 2,810	\$ 523
General Repairs & Maintenance	\$ 10,000	\$ 6,667	\$ 9,547	\$ (2,880)
Contingency	\$ 6,417	\$ 4,278	\$ 4,387	\$ (109)
Subtotal Field Expenditures	\$ 328,596	\$ 226,349	\$ 209,936	\$ 16,413
Amenity Expenditures				
Amenity - Electric	\$ 20,000	\$ 13,333	\$ 13,423	\$ (90)
Amenity - Water	\$ 10,000	\$ 6,667	\$ 5,116	\$ 1,551
Playground Lease	\$ 51,053	\$ 34,035	\$ 34,035	\$ 0
Internet	\$ 2,000	\$ 1,333	\$ 1,040	\$ 293
Pest Control	\$ 2,680	\$ 1,787	\$ 616	\$ 1,171
Janitorial Service	\$ 21,400	\$ 14,267	\$ 10,735	\$ 3,532
Security Services	\$ 33,000	\$ 22,000	\$ 22,175	\$ (175)
Amenity Access Management	\$ 15,450	\$ 10,300	\$ 10,300	\$ -
Pool Maintenance	\$ 41,760	\$ 27,840	\$ 27,820	\$ 20
Amenity Repairs & Maintenance	\$ 10,000	\$ 6,667	\$ 12,869	\$ (6,202)
Contingency	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Subtotal Amenity Expenditures	\$ 212,343	\$ 141,562	\$ 138,130	\$ 3,432
Total Operations & Maintenance	\$ 540,939	\$ 367,911	\$ 348,066	\$ 19,845
Total Expenditures	\$ 683,142	\$ 466,630	\$ 441,924	\$ 24,706
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 229,408	
Fund Balance - Beginning	\$ -		\$ 265,057	
Fund Balance - Ending	\$ -		\$ 494,465	

Eden Hills
Community Development District
Debt Service Fund Series 2020
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 - Tax Roll	\$ 172,075	\$ 172,075	\$ 171,948	\$ (127)
Interest	\$ 4,349	\$ 4,349	\$ 4,939	\$ 590
Total Revenues	\$ 176,424	\$ 176,424	\$ 176,887	\$ 463
Expenditures:				
Interest - 11/1	\$ 54,100	\$ 54,100	\$ 54,100	\$ -
Principal - 5/1	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Interest - 5/1	\$ 54,100	\$ 54,100	\$ 54,100	\$ -
Total Expenditures	\$ 168,200	\$ 168,200	\$ 168,200	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 8,224		\$ 8,687	
Fund Balance - Beginning	\$ 98,480		\$ 185,230	
Fund Balance - Ending	\$ 106,704		\$ 193,917	

Eden Hills
Community Development District
Debt Service Fund Series 2022
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 - Tax Roll	\$ 604,294	\$ 604,294	\$ 602,492	\$ (1,802)
Interest	\$ 14,761	\$ 14,761	\$ 16,563	\$ 1,802
Total Revenues	\$ 619,055	\$ 619,055	\$ 619,055	\$ 0
Expenditures:				
Interest - 11/1	\$ 196,088	\$ 196,088	\$ 196,088	\$ -
Principal - 5/1	\$ 210,000	\$ 210,000	\$ 210,000	\$ -
Interest - 5/1	\$ 196,088	\$ 196,088	\$ 196,088	\$ -
Total Expenditures	\$ 602,175	\$ 602,175	\$ 602,175	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 16,880		\$ 16,880	
Fund Balance - Beginning	\$ 319,181		\$ 621,625	
Fund Balance - Ending	\$ 336,061		\$ 638,506	

Eden Hills
Community Development District
Capital Projects Fund Series 2026
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Developer Advances	\$ -	\$ -	\$ 223,824	\$ 223,824
Interest	\$ -	\$ -	\$ 33	\$ 33
Total Revenues	\$ -	\$ -	\$ 223,857	\$ 223,857
Expenditures:				
Capital Outlay - PH 3&4	\$ -	\$ -	\$ 9,046	\$ (9,046)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 48,390	\$ (48,390)
Total Expenditures	\$ -	\$ -	\$ 57,436	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 166,421	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 166,421	

Eden Hills

Community Development District

Capital Reserve 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				
Interest	\$ 746	\$ 746	\$ 875	\$ 129
Total Revenues	\$ 746	\$ 746	\$ 875	\$ 129
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 746		\$ 875	
Fund Balance - Beginning	\$ 14,407		\$ 39,396	
Fund Balance - Ending	\$ 15,152		\$ 40,271	

Eden Hills
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 7,330	\$ 587,898	\$ 3,230	\$ 5,198	\$ 4,279	\$ 4,575	\$ 2,198	\$ -	\$ -	\$ -	\$ -	\$ 614,707
Assessments - Direct Bill	\$ 33,811	\$ -	\$ -	\$ -	\$ -	\$ 4,593	\$ -	\$ 12,801	\$ -	\$ -	\$ -	\$ -	\$ 51,206
Interest	\$ -	\$ -	\$ 3	\$ 1,110	\$ 1,094	\$ 1,064	\$ 982	\$ 943	\$ -	\$ -	\$ -	\$ -	\$ 5,197
Total Revenues	\$ 33,811	\$ 7,330	\$ 587,901	\$ 4,340	\$ 6,292	\$ 9,935	\$ 5,660	\$ 16,063	\$ -	\$ -	\$ -	\$ -	\$ 671,333
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,000	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 1,000	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Employer FICA Fees	\$ 77	\$ -	\$ 61	\$ -	\$ -	\$ -	\$ 77	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ 275
Engineering	\$ 2,563	\$ 625	\$ 1,375	\$ 1,813	\$ 125	\$ -	\$ 563	\$ 3,128	\$ -	\$ -	\$ -	\$ -	\$ 10,190
Attorney	\$ 4,509	\$ 414	\$ 3,646	\$ 234	\$ 308	\$ 1,923	\$ 3,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,322
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,350	\$ -	\$ -	\$ -	\$ -	\$ 3,350
Assessment Administration	\$ 7,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,030
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 631	\$ 631	\$ 631	\$ 631	\$ 631	\$ 631	\$ 631	\$ 631	\$ -	\$ -	\$ -	\$ -	\$ 5,047
Trustee Fees	\$ 2,694	\$ -	\$ 3,704	\$ -	\$ -	\$ -	\$ 2,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,620
Management Fees	\$ 3,648	\$ 3,648	\$ 3,648	\$ 3,648	\$ 3,648	\$ 3,648	\$ 3,648	\$ 3,648	\$ -	\$ -	\$ -	\$ -	\$ 29,183
Information Technology	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ -	\$ -	\$ -	\$ -	\$ 1,298
Website Technology	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ 865
Postage & Delivery	\$ 44	\$ 33	\$ 9	\$ 251	\$ 20	\$ 13	\$ 8	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ 436
Insurance	\$ 6,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,744
Copies	\$ 46	\$ 1	\$ -	\$ 2	\$ 25	\$ -	\$ 11	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ 169
Legal Advertising	\$ 378	\$ 642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536	\$ -	\$ -	\$ -	\$ -	\$ 1,557
Other Current Charges	\$ -	\$ -	\$ -	\$ 46	\$ 43	\$ 43	\$ 42	\$ 368	\$ -	\$ -	\$ -	\$ -	\$ 541
Office Supplies	\$ 0	\$ 1	\$ 0	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 5
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 29,809	\$ 6,265	\$ 14,145	\$ 6,895	\$ 5,070	\$ 6,979	\$ 11,760	\$ 12,936	\$ -	\$ -	\$ -	\$ -	\$ 93,859

Eden Hills
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Field Expenditures													
Property Insurance	\$ 19,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,507
Field Management	\$ 1,420	\$ 1,420	\$ 1,420	\$ 1,420	\$ 1,420	\$ 1,420	\$ 1,420	\$ 1,420	\$ -	\$ -	\$ -	\$ -	\$ 11,356
Landscape Maintenance	\$ 13,710	\$ 12,360	\$ 12,360	\$ 12,360	\$ 12,360	\$ 12,360	\$ 12,360	\$ 12,731	\$ -	\$ -	\$ -	\$ -	\$ 100,601
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,313	\$ -	\$ -	\$ -	\$ -	\$ 2,313
Lake Maintenance	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 3,200
Streetlights	\$ 6,287	\$ 6,287	\$ 6,287	\$ 6,290	\$ 6,290	\$ 6,290	\$ 6,290	\$ 6,290	\$ -	\$ -	\$ -	\$ -	\$ 50,312
Electric	\$ 1,056	\$ 998	\$ 1,045	\$ 1,206	\$ 1,225	\$ 110	\$ 140	\$ 124	\$ -	\$ -	\$ -	\$ -	\$ 5,904
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 65	\$ 146	\$ 647	\$ 277	\$ -	\$ 405	\$ 163	\$ 1,106	\$ -	\$ -	\$ -	\$ -	\$ 2,810
General Repairs & Maintenance	\$ -	\$ 1,640	\$ 1,640	\$ 4,802	\$ 440	\$ 815	\$ 210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,547
Contingency	\$ -	\$ 7	\$ 2,365	\$ -	\$ -	\$ -	\$ -	\$ 2,015	\$ -	\$ -	\$ -	\$ -	\$ 4,387
Subtotal Field Expenditures	\$ 42,446	\$ 23,258	\$ 26,163	\$ 26,755	\$ 22,134	\$ 21,800	\$ 20,982	\$ 26,398	\$ -	\$ -	\$ -	\$ -	\$ 209,936
Amenity Expenditures													
Amenity - Electric	\$ 1,705	\$ 1,803	\$ 1,701	\$ 1,776	\$ 1,555	\$ 1,592	\$ 1,620	\$ 1,670	\$ -	\$ -	\$ -	\$ -	\$ 13,423
Amenity - Water	\$ 543	\$ 657	\$ 605	\$ 596	\$ 661	\$ 652	\$ 677	\$ 725	\$ -	\$ -	\$ -	\$ -	\$ 5,116
Playground Lease	\$ 4,254	\$ 4,254	\$ 4,254	\$ 4,254	\$ 4,254	\$ 4,254	\$ 4,254	\$ 4,254	\$ -	\$ -	\$ -	\$ -	\$ 34,035
Internet	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 160	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ 1,040
Pest Control	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ 616
Janitorial Service	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,280	\$ 1,290	\$ 1,270	\$ 1,390	\$ 1,605	\$ -	\$ -	\$ -	\$ -	\$ 10,735
Security Services	\$ 2,675	\$ 2,994	\$ 2,501	\$ 2,873	\$ 563	\$ 5,002	\$ 2,255	\$ 3,313	\$ -	\$ -	\$ -	\$ -	\$ 22,175
Amenity Access Management	\$ 1,288	\$ 1,288	\$ 1,288	\$ 1,288	\$ 1,288	\$ 1,288	\$ 1,288	\$ 1,288	\$ -	\$ -	\$ -	\$ -	\$ 10,300
Pool Maintenance	\$ 3,380	\$ 3,380	\$ 3,480	\$ 3,380	\$ 3,480	\$ 3,480	\$ 3,480	\$ 3,760	\$ -	\$ -	\$ -	\$ -	\$ 27,820
Amenity Repairs & Maintenance	\$ 1,242	\$ 1,788	\$ 7,504	\$ -	\$ 1,675	\$ 660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,869
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Amenity Expenditures	\$ 16,585	\$ 17,660	\$ 22,830	\$ 15,644	\$ 14,963	\$ 18,396	\$ 15,201	\$ 16,852	\$ -	\$ -	\$ -	\$ -	\$ 138,130
Total Operations & Maintenance	\$ 59,030	\$ 40,918	\$ 48,993	\$ 42,399	\$ 37,097	\$ 40,196	\$ 36,183	\$ 43,250	\$ -	\$ -	\$ -	\$ -	\$ 348,066
Total Expenditures	\$ 88,839	\$ 47,183	\$ 63,138	\$ 49,295	\$ 42,167	\$ 47,175	\$ 47,942	\$ 56,185	\$ -	\$ -	\$ -	\$ -	\$ 441,924
Excess (Deficiency) of Revenues over Expenditures	\$ (55,028)	\$ (39,853)	\$ 524,763	\$ (44,954)	\$ (35,876)	\$ (37,239)	\$ (42,282)	\$ (40,123)	\$ -	\$ -	\$ -	\$ -	\$ 229,408
Net Change in Fund Balance	\$ (55,028)	\$ (39,853)	\$ 524,763	\$ (44,954)	\$ (35,876)	\$ (37,239)	\$ (42,282)	\$ (40,123)	\$ -	\$ -	\$ -	\$ -	\$ 229,408

Eden Hills

Community Development District

Long Term Debt Report

Series 2020, Special Assessment Revenue Bonds	
Interest Rate:	2.750%, 3.300%, 3.850%, 4.125%
Maturity Date:	5/1/2051
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	\$86,038
Reserve Fund Balance	\$86,038
Bonds Outstanding - 11/24/20	\$2,950,000
Less: Principal Payment - 5/1/22	(\$55,000)
Less: Principal Payment - 5/1/23	(\$55,000)
Less: Principal Payment - 5/1/24	(\$60,000)
Less: Principal Payment - 5/1/25	(\$60,000)
Less: Principal Payment - 5/1/26	(\$60,000)
Current Bonds Outstanding	\$2,660,000

Series 2022, Special Assessment Revenue Bonds	
Interest Rate:	3.250%, 3.625%, 4.000%, 4.125%
Maturity Date:	5/1/2052
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	\$301,342
Reserve Fund Balance	\$301,342
Bonds Outstanding - 03/11/22	\$10,465,000
Less: Principal Payment - 5/1/23	(\$195,000)
Less: Special Call - 8/1/23	(\$20,000)
Less: Principal Payment - 5/1/24	(\$200,000)
Less: Principal Payment - 5/1/25	(\$205,000)
Less: Principal Payment - 5/1/26	(\$210,000)
Current Bonds Outstanding	\$9,635,000

Eden Hills
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments \$ 661,847.42 \$ 185,133.92 \$ 648,695.26 \$ 1,495,676.60
 Net Assessments \$ 615,518.10 \$ 172,174.55 \$ 603,286.59 \$ 1,390,979.24

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	44%			12%		43%		100%
							General Fund	2020 Debt Service	2022 Debt Service	2020 Debt Service	2022 Debt Service	Total		
11/10/25	ACH	\$1,082.76	(\$24.34)	(\$21.17)	\$0.00	\$1,037.25	\$458.99	\$128.39	\$449.87				\$1,037.25	
11/14/25	ACH	\$4,962.14	(\$198.48)	(\$95.27)	\$0.00	\$4,668.39	\$2,065.80	\$577.85	\$2,024.74				\$4,668.39	
11/21/25	ACH	\$9,991.47	(\$399.66)	(\$191.84)	\$0.00	\$9,399.97	\$4,159.56	\$1,163.52	\$4,076.89				\$9,399.97	
11/26/25	ACH	\$17,448.11	(\$697.90)	(\$335.00)	\$0.00	\$16,415.21	\$7,263.85	\$2,031.86	\$7,119.50				\$16,415.21	
12/8/25	ACH	\$166,696.66	(\$6,668.02)	(\$3,200.57)	\$0.00	\$156,828.07	\$69,397.53	\$19,412.08	\$68,018.46				\$156,828.07	
12/8/25	1% Fee Adj	(\$14,956.76)	\$0.00	\$0.00	\$0.00	(\$14,956.76)	(\$6,618.47)	(\$1,851.34)	(\$6,486.95)				(\$14,956.76)	
12/19/25	ACH	\$1,227,377.18	(\$49,094.52)	(\$23,565.65)	\$0.00	\$1,154,717.01	\$510,970.41	\$142,930.15	\$500,816.45				\$1,154,717.01	
12/31/25	ACH	\$18,026.29	(\$663.12)	(\$347.26)	\$0.00	\$17,015.91	\$7,529.66	\$2,106.22	\$7,380.03				\$17,015.91	
1/9/26	ACH	\$5,069.66	(\$152.09)	(\$98.35)	\$0.00	\$4,819.22	\$2,132.54	\$596.52	\$2,090.16				\$4,819.22	
1/29/26	ACH	\$0.00	\$0.00	\$0.00	\$2,481.07	\$2,481.07	\$1,097.89	\$307.11	\$1,076.07				\$2,481.07	
2/12/26	ACH	\$12,230.60	(\$244.64)	(\$239.72)	\$0.00	\$11,746.24	\$5,197.80	\$1,453.94	\$5,094.50				\$11,746.24	
3/13/26	ACH	\$9,866.22	\$0.00	(\$197.32)	\$0.00	\$9,668.90	\$4,278.56	\$1,196.81	\$4,193.53				\$9,668.90	
4/17/26	ACH	\$10,520.44	\$0.00	(\$210.41)	\$0.00	\$10,310.03	\$4,562.26	\$1,276.17	\$4,471.60				\$10,310.03	
4/30/26	ACH	\$0.00	\$0.00	\$0.00	\$11.90	\$11.90	\$5.27	\$1.47	\$5.16				\$11.90	
4/30/26	ACH	\$0.00	\$0.00	\$0.00	\$16.19	\$16.19	\$7.17	\$2.00	\$7.02				\$16.19	
5/13/26	ACH	\$5,069.46	\$0.00	(\$101.39)	\$0.00	\$4,968.07	\$2,198.41	\$614.94	\$2,154.72				\$4,968.07	
Total		\$ 1,473,384.23	\$ (58,142.77)	\$ (28,603.95)	\$ 2,509.16	\$ 1,389,146.67	\$ 614,707.23	\$ 171,947.69	\$ 602,491.75				\$ 1,389,146.67	

99.87%	Net Percent Collected
\$ 1,832.57	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

Lucerne Park Investment, LLC						
2026-01						
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	
10/21/25	10/1/25	2582	\$ 25,602.88	\$ 25,602.88	\$ 25,602.88	
10/21/2025; 3/12/26	2/1/26	2582/ 2775	\$ 12,801.44	\$ 12,801.44	\$ 12,801.44	
	5/5/26	2826	\$ 12,801.44	\$ 12,801.44	\$ 12,801.44	
			\$ 51,205.76	\$ 51,205.76	\$ 51,205.76	

Memos Florida, LLC						
2026-02						
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	
	10/1/25		\$ 8,208.43			
	2/1/26		\$ 4,104.22			
	5/1/26		\$ 4,104.22			
			\$ 16,416.87	\$ -	\$ -	

SECTION iii



May 4, 2026

Monica Virgen – Recording Secretary
Eden Hills CDD
219 E. Livingston St.
Orlando, FL 32801

RE: Eden Hills Community Development District Registered Voters

Dear Ms. Virgen,

In response to your request, there are currently **762** voters within the Eden Hills Community Development District as of **April 15, 2026**.

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

Sincerely,

Melony M. Bell

Melony M. Bell
Supervisor of Elections
Polk County, Florida

SECTION iv

SECTION a)

Eden Hills Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

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

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

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

Achieved: Yes No

2. Infrastructure and Facilities Maintenance

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

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

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes No

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3: Annual Financial Audit

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

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Eden Hills Community Development District

District Manager: _____

Date: _____

Print Name: _____

Eden Hills Community Development District

SECTION b)

Eden Hills Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

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

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

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

Achieved: Yes No

2. Infrastructure and Facilities Maintenance

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

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

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes No

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3: Annual Financial Audit

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

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Eden Hills Community Development District

District Manager: _____

Date: _____

Print Name: _____

Eden Hills Community Development District