CITY CENTER
COMMUNITY DEVELOPMENT DISTRICT

Agenda Package
Regular Meeting

Tuesday
August 11, 2026
1:00 p.m.

Meeting Location:
Ramada by Wyndham Davenport Orlando South
43824 U.S. Highway 27
Davenport, FL 33837-6808

Note: The Agenda Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval, or adoption.

City Center
Community Development District

250 International Parkway, Suite 208
Lake Mary, FL 32746
321-263-0132

Board of Supervisors
City Center Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the City Center Community Development District is scheduled for **Tuesday, August 11, 2026, at 1:00 p.m.** at the **Ramada by Wyndham Davenport Orlando South,** located at **43824 U.S. Highway 27, Davenport, FL 33837-6808.**

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-193 or dmcinnes@vestapropertyservices.com. We look forward to seeing you at the meeting.

Sincerely,

David McInnes

David McInnes
District Manager

Cc: Attorney
Engineer
District Records

City Center Community Development District

Board of Supervisors
Tommy Khatib, Chairman
Victor Khatib, Vice Chairman
Kelly Froelich, Assistant Supervisor
Hind Gara, Assistant Supervisor

Staff
David McInnes, District Manager
Tracy Robin, District Counsel
Richard Mills, District Engineer

Meeting Agenda

August 11, 2026, 1:00 p.m.

1. **Call to Order/Roll Call**
2. **Audience Comments –** *(limited to 3 minutes per individual for agenda items)*
3. **Public Hearings**

A. FY 2026-2027 Budget Public Hearing

- Open the Public Hearing
- Presentation of FY 2026-2027 Approved Proposed Budget & Assessment Roll — Exhibit 1
- Public Comments
- Close the Public Hearing

B. Consideration & Adoption of **Resolution 2026-05**, Adopting FY 2026-2027 Budget — Exhibit 2

C. FY 2026-2027 Assessments Public Hearing

- Open the Public Hearing
- Public Comments
  1. Letter of Formal Objection Received July 23, 2026 — Exhibit 3
- Close the Public Hearing

D. Consideration & Adoption of **Resolution 2026-06**¸ Annual Assessments — Exhibit 4

3. Vendor Reports – Questions from Board Members Only

A. Yellowstone Landscaping

- Plant Install Report Dated June 3, 2026 — Exhibit 5
- Irrigation Inspection Report – June & July 2026 — Exhibit 6
- Lawn & Ornamental Report – July 2026 — Exhibit 7

4. Staff Reports – Questions from Board Members Only

A. District Counsel

B. District Engineer

C. District Manager

6. Consent Agenda

A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held on May 12, 2026 — Exhibit 8

B. Consideration for Acceptance – The April 2026 Unaudited Financial Statements — Exhibit 9

C. Consideration for Acceptance – The May 2026 Unaudited Financial Statements — Exhibit 10

D. Consideration for Acceptance – The June 2026 Unaudited Financial Statements — Exhibit 11

E. Ratification of Yellowstone Proposals — Exhibit 12

- #706586 – Quarterly Palm Injections May 2026 - $342.46
- #706554 – Valve Replacement and Lateral Leak Repair - $729.80
- #707311 – Ornamental Grasses Bed Dripline Replacement - $1,425.70
- #712549 – Posner Park Mulch Install Summer 2026 - $12,400.00
- #713848 – Infill Missing Grasses from Vehicle Damage - $477.96
- #717544 – June 2026 Irrigation Repairs - $723.00

7. Business Items

A. Consideration & Adoption of **Resolution 2026-07**¸ Re-Designating Officers — Exhibit 13

B. Consideration & Adoption of **Resolution 2026-08**, Designating Signatories — Exhibit 14

C. Consideration & Adoption of **Resolution 2026-09**¸ Adopting FY 2027 Meeting Schedule — Exhibit 15

D. Presentation and Adoption of Annual Performance Measures and Standards for FY 2027 — Exhibit 16

E. Presentation and Acceptnce of FY 2025 Audited Financial Statements — Exhibit 17

F. Presentation and Acceptance of Arbitrage Report for Special Assessment Revenue Bonds, Series 2015 (2005A Project and 2007A Project) — Exhibit 18

G. Presentation of FC Lawn Service Landscape Maintenance Proposal - $81,900.00 — Exhibit 19

H. Consideration & Approval of Yellowstone Turf Installation Proposal for Monument Exit Area – Proposal #717563 - $875.00 — Exhibit 20

I. Consideration & Approval of FC Lawn Service Yard Sign Removal Proposal - $6,480.00 — Exhibit 21

8. Discussion Topics

9. Supervisors' Requests

10. Audience Comments *(limited to 3 minutes per individual for non-agenda items)*

11. Action Items Summary

12. Next Meeting Quorum Check: September 8, 2026 at 1:00 p.m. at the Ramada by Wyndham Davenport Orlando South, 43824 US Highway 27, Davenport, FL, 33837-6808

[VACANT]	☐ IN PERSON	☐ REMOTE	☐ NO
Victor Khatib	☐ IN PERSON	☐ REMOTE	☐ NO
Kelly Froelich	☐ IN PERSON	☐ REMOTE	☐ NO
Hind Gara	☐ IN PERSON	☐ REMOTE	☐ NO
Tommy Khatib	☐ IN PERSON	☐ REMOTE	☐ NO

13. Adjournment

EXHIBIT 1

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 TO FY27
1	**REVENUES**					
2	ON ROLL SPECIAL ASSESSMENTS	$ 471,955	$ 491,645	$ 501,099	$ 536,358	$ 35,259
3	BILLBOARD LEASE	9,768	14,670	-	-	-
4	INTEREST		18,074			
5	**TOTAL REVENUE**	**481,723**	**524,389**	**501,099**	**536,358**	**35,259**
6	**EXPENDITURES**					
7	**ADMINISTRATIVE EXPENSES**					
8	SUPERVISOR COMPENSATION	4,600	2,200	9,000	9,000	-
9	DISTRICT MANAGEMENT	34,608	36,500	38,325	39,666	1,341
10	FACILITY RENTAL	1,129	482	2,000	1,500	(500)
11	REGULATORY & PERMIT FEES	175	175	175	175	-
12	MISCELLANEOUS FEES	46	28	500	200	(300)
13	AUDITING SERVICES	3,725	3,600	3,700	3,800	100
14	LEGAL ADVERTISING	159	442	2,500	2,000	(500)
15	BANK FEES	-	15	100	100	-
16	DISTRICT ENGINEER	17,444	14,933	15,000	15,450	450
17	LEGAL SERVICES - GENERAL	17,693	4,908	20,000	18,000	(2,000)
18	WEB-SITE / EMAIL SYSTEM - IT SUPPORT	1,947	1,947	2,200	2,200	-
19	ADMINISTRATIVE CONTINGENCY	206	598	500	500	-
20	ASSESSMENT COLLECTION FEES	10,642	13,167	11,000	14,500	3,500
21	ASSESSMENT PREPARATION	500	525	551	570	19
22	**TOTAL GENERAL ADMINISTRATION**	**92,874**	**79,520**	**105,551**	**107,662**	**2,111**
23						
24	**INSURANCE:**					
25	INSURANCE (Public Officals,Liab., Prop. & Casuality)	9,799	10,380	16,560	12,500	(4,060)
26	**TOTAL INSURANCE**	**9,799**	**10,380**	**16,560**	**12,500**	**(4,060)**
27						
28	**DEBT SERVICE ADMINISTRATION:**					
29	DISSEMINATION SERVICES (DISCLOSURE REPORT)	5,000	5,250	5,513	5,706	193
30	ARBITRAGE REBATE CALCULATION	5,000	500	1,000	1,000	-
31	BOND AMORTIZATION	500	600	551	570	19
32	TRUSTEE FEES	5,388	2,694	5,500	5,500	-
33	**TOTAL DEBT SERVICE ADMINISTRATION**	**15,888**	**9,044**	**12,564**	**12,776**	**212**
34						
35	**FIELD OPERATIONS & MAINTENANCE:**					
36	UTILITY - ELECTRICITY & STREETLIGHTS	67,011	69,007	82,400	84,872	2,472
37	UTILITY - WATER (RECLAIMED)	1,282	6,687	3,500	7,500	4,000
38	POND MAINTENANCE	8,220	8,220	10,474	10,998	524
39	LANDSCAPE MAINTENANCE	103,121	90,419	105,000	125,000	20,000
40	LANDSCAPE REPLINSHMENT	-	7,603	5,000	20,000	15,000
41	IRRIGATION MAINTENANCE	1,928	2,332	4,000	4,000	-
42	FIELD - CONTINGENCY	3,610	535	6,300	6,300	-
43	CAPITAL IMPROVEMENTS	-		21,000	21,000	-
44	SECURITY PATROL	67,400	75,245	78,750	68,750	(10,000)
45	DEBRIS CLEAN UP	-	-	-	10,000	10,000
46	MAINTENANCE CONTINGENCY	5,875		50,000	45,000	(5,000)
47	**TOTAL FIELD OPERATIONS & MAINTENANCE**	**258,447**	**260,049**	**366,424**	**403,420**	**36,996**
48						
49	**TOTAL EXPENDITURES**	**377,008**	**358,993**	**501,099**	**536,358**	**35,259**
50						
51	**EXCESS OF REV. OVER/(UNDER) EXPEND.**	**104,715**	**165,396**	**-**	**-**	**-**
52						
53	FUND BALANCE - BEGINNING	131,231	235,946	235,946	401,342	165,396
54	NET CHANGE IN FUND BALANCE	104,715	165,396	-		
55	LESS FUND BALANCE FORWARD			-	-	-
56	**FUND BALANCE - ENDING**	**235,946**	**401,342**	**235,946**	**401,342**	**165,396**

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)

		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 - FY27
1	**REVENUES**					
2	SPECIAL ASSESSMENTS - ON ROLL (NET)	$ 50,936	$ 314,944	$ 508,000	$ 508,000	$ -
3	INTEREST[1]					
4	**TOTAL REVENUES**	**50,936**	**314,944**	**508,000**	**508,000**	**-**
5						
6	**EXPENDITURES**					
7	RENEWAL AND REPLACEMENT (RESERVE STUDY)	-	-	5,000	5,000	-
8	CAPITAL IMPROVEMENT PLAN (ANNUAL ENHANCEMENTS)	-	2,255	503,000	503,000	-
9	**TOTAL EXPENDITURES**	**-**	**2,255**	**508,000**	**508,000**	**-**
10						
11	**EXCESS OF REVENUES OVER (UNDER) EXPENDITURES**	**50,936**	**312,689**	**-**	**-**	**-**
12						
13	**FUND BALANCE - BEGINNING - UNAUDITED**	-	50,936	50,936	363,625	312,689
14	NET CHANGE IN FUND BALANCE	50,936	312,689	-	-	-
15	**FUND BALANCE - ENDING - PROJECTED**	**50,936**	**363,625**	**50,936**	**363,625**	**312,689**

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
BUDGET NARRATIVE

	FINANCIAL STATEMENT CATEGORY	ANNUAL AMONUT	COMMENTS/SCOPE OF SERVICE
1	**EXPENDITURES**		
2	**ADMINISTRATIVE EXPENSES**		
3	SUPERVISOR COMPENSATION	9,000	5 supervisors for 9 meetings
4	DISTRICT MANAGEMENT	39,666	Vesta District Services Fee - 3.5% increase over FY 26
5	FACILITY RENTAL	1,500	Meeting room rental fee
6	REGULATORY & PERMIT FEES	175	Set by Statute for Department of Economic Opportunity
7	MISCELLANEOUS FEES	200	
8	AUDITING SERVICES	3,800	DMHB contract through 9/30/2026
9	LEGAL ADVERTISING	2,000	Approximately $200 per legal advertisement
10	BANK FEES	100	Wires, check printing, etc.
11	DISTRICT ENGINEER	15,450	Proposed expense for District Engineer
12	LEGAL SERVICES - GENERAL	18,000	Proposed expense for District Counsel
13	WEB-SITE / EMAIL SYSTEM - IT SUPPORT	2,200	ADA compliance of Website
14	ADMINISTRATIVE CONTINGENCY	500	
15	ASSESSMENT COLLECTION FEES	14,500	32% increase over FY 26
16	ASSESSMENT PREPARATION	570	Vesta District Services Fee -3. 5% increase over FY 26
17	**TOTAL GENERAL ADMINISTRATION**	**107,662**	
18			
19	**INSURANCE:**		
20	INSURANCE (Public Officals,Liab., Prop. & Casuality)	12,500	Projected decrease over FY 26 based on FY 26 actual
21	**TOTAL INSURANCE**	**12,500**	
22			
23	**DEBT SERVICE ADMINISTRATION:**		
24	DISSEMINATION SERVICES (DISCLOSURE REPORT)	5,706	Vesta District Services Fee - 3.5% increase over FY 26
25	ARBITRAGE REBATE CALCULATION	1,000	Series 2015 (05A Project) & Series 2015 (07A Project)
26	BOND AMORTIZATION	570	Vesta District Services Fee - 3.5% increase over FY 26
27	TRUSTEE FEES	5,500	Annual fees billed by the District's Trustee (US Bank)
28	**TOTAL DEBT SERVICE ADMINISTRATION**	**12,776**	
29			
30	**FIELD OPERATIONS & MAINTENANCE:**		
31	UTILITY - ELECTRICITY & STREETLIGHTS	84,872	3% increase over FY 26
32	UTILITY - WATER (RECLAIMED)	7,500	Increase to closer match actual expenses
33	POND MAINTENANCE	10,998	5% increase over FY 26
34	LANDSCAPE MAINTENANCE	125,000	19% increase due to increased landscaping
35	LANDSCAPE REPLINSHMENT	20,000	Landscape Enhancement
36	IRRIGATION MAINTENANCE	4,000	Repairs of irrigation system identified by Yellowstone
37	FIELD - CONTINGENCY	6,300	
38	CAPITAL IMPROVEMENTS	21,000	Maintenance on district assets (hardscape, etc.)
39	SECURITY PATROL	68,750	Decrease in hours for security patrol
40	DEBRIS CLEAN UP	10,000	Additional expense line for miscellaneous clean up on Distrtict roadways
41	MAINTENANCE CONTINGENCY	45,000	
42	**TOTAL FIELD OPERATIONS & MAINTENANCE**	**403,420**	
43			
44	**TOTAL EXPENDITURES**	**536,358**	

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
ASSESSMENT ALLOCATION

NET O&M BUDGET	**$536,357.60**	**NET RESERVE BUDGET**	**$508,000.00**
COLLECTION COSTS	$17,301.86	COLLECTION COSTS	$16,387.10
EARLY PAYMENT DISCOUNT	$23,069.14	EARLY PAYMENT DISCOUNT	$21,849.46
GROSS O&M ASSESSMENT	**$576,728.60**	**GROSS RESERVE ASSESSMENT**	**$546,236.56**

LAND USE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT					ALLOCATION OF RESERVE ASSESSMENT				
	O&M	SERIES 2015 DEBT	EAU FACTOR	TOTAL EAU's	EAU %	TOTAL O&M ASSESSMENT	O&M PER UNIT	EAU FACTOR	TOTAL EAU's	EAU %	TOTAL CRF ASSESSMENT	CRF PER UNIT
RETAIL (AA1 - SQ.FT.)	168,159	168,159	0.00293	493.44	13%	$77,148.80	$0.46	0.00293	493.44	13%	$73,069.89	$0.43
RETAIL (AA2 - SQ.FT.)	746,426	-	0.00293	2190.28	59%	$342,448.92	$0.46	0.00293	2190.28	59%	$324,343.41	$0.43
MULTI-FAMILY (UNITS)	1,005	-	1.00000	1005.00	27%	$157,130.88	$156.35	1.00000	1005.00	27%	$148,823.26	$148.08
	915,590	168,159		3,688.72	100%	$576,728.60			3,688.72	100%	$546,236.56	

LAND USE	PER UNIT ANNUAL ASSESSMENT		
	O&M	SERIES 2015 DEBT SERVICE	**TOTAL PER UNIT**
RETAIL (AA1 - SQ.FT.)	$0.89	$1.29	**$2.18**
RETAIL (AA2 - SQ.FT.)	$0.89	$0.00	**$0.89**
MULTI-FAMILY (UNITS)	$304.43	$0.00	**$304.43**

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
DEBT SERVICE REQUIREMENTS

	SERIES 2015 (2005)	SERIES 2015 (2007)	FY 2027 TOTAL DS
REVENUE			
NET SPECIAL ASSESSMENTS	$ 91,951	108,990	$ 200,941
TOTAL REVENUE	**91,951**	**108,990**	**200,941**
EXPENDITURES			
INTEREST EXPENSE			
May 1, 2027	20,917	27,810	48,727
November 1, 2027	19,355	26,160	45,515
PRINCIPAL PAYMENT			
May 1, 2027	51,000	55,000	106,000
TOTAL EXPENDITURES	**91,272**	**108,970**	**200,242**
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	**$ 679**	**$ 20**	**$ 699**

NET DEBT SERVICE	$ 200,941.25
COLLECTION COST & EARLY PMT. DISCOUNT	$ 15,124.61
GROSS DEBT SERVICE ASSESSMENTS	**$ 216,065.86**

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
SERIES 2015 (2005A PROJECT) DEBT SERVICE - $1,105,000

Period Ending	Principal	Coupon	Interest	Annual Debt Service	Amount Outstanding
					1,105,000
5/1/2015	25,000	6.125%	33,841		1,080,000
11/1/2015		6.125%	33,075	91,916	1,080,000
5/1/2016	26,000	6.125%	33,075		1,054,000
11/1/2016		6.125%	32,279	91,354	1,054,000
5/1/2017	28,000	6.125%	32,279		1,026,000
11/1/2017		6.125%	31,421	91,700	1,026,000
5/1/2018	30,000	6.125%	31,421		996,000
11/1/2018		6.125%	30,503	91,924	996,000
5/1/2019	31,000	6.125%	30,503		965,000
11/1/2019		6.125%	29,553	91,056	965,000
5/1/2020	33,000	6.125%	29,553		932,000
11/1/2020		6.125%	28,543	91,096	932,000
5/1/2021	35,000	6.125%	28,543		897,000
11/1/2021		6.125%	27,471	91,013	897,000
5/1/2022	38,000	6.125%	27,471		859,000
11/1/2022		6.125%	26,307	91,778	859,000
5/1/2023	40,000	6.125%	26,307		819,000
11/1/2023		6.125%	25,082	91,389	819,000
5/1/2024	43,000	6.125%	25,082		776,000
11/1/2024		6.125%	23,765	91,847	776,000
5/1/2025	45,000	6.125%	23,765		731,000
11/1/2025		6.125%	22,387	91,152	731,000
5/1/2026	48,000	6.125%	22,387		683,000
11/1/2026		6.125%	20,917	91,304	683,000
5/1/2027	51,000	6.125%	20,917		632,000
11/1/2027		6.125%	19,355	91,272	632,000
5/1/2028	54,000	6.125%	19,355		578,000
11/1/2028		6.125%	17,701	91,056	578,000
5/1/2029	58,000	6.125%	17,701		520,000
11/1/2029		6.125%	15,925	91,626	520,000
5/1/2030	62,000	6.125%	15,925		458,000
11/1/2030		6.125%	14,026	91,951	458,000
5/1/2031	65,000	6.125%	14,026		393,000
11/1/2031		6.125%	12,036	91,062	393,000
5/1/2032	69,000	6.125%	12,036		324,000
11/1/2032		6.125%	9,923	90,958	324,000
5/1/2033	74,000	6.125%	9,923		250,000
11/1/2033		6.125%	7,656	91,579	250,000
5/1/2034	78,000	6.125%	7,656		172,000
11/1/2034		6.125%	5,268	90,924	172,000
5/1/2035	83,000	6.125%	5,268		89,000
11/1/2035		6.125%	2,726	90,993	89,000
5/1/2036	89,000	6.125%	2,726		-
11/1/2036		6.125%	-	91,726	-
	1,105,000		**905,673**	**2,010,673**	

MAXIMUM ANNUAL DEBT SERVICE: 91,951

(a) For budgetary purposes only.

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
SERIES 2015 (2007A PROJECT) DEBT SERVICE - $1,380,000

Period Ending	Principal	Coupon	Interest	Annual Debt Service	Amount Outstanding
					1,380,000
5/1/2015	27,000	6.000%	41,400		1,353,000
11/1/2015		6.000%	40,590	108,990	1,353,000
5/1/2016	28,000	6.000%	40,590		1,325,000
11/1/2016		6.000%	39,750	108,340	1,325,000
5/1/2017	30,000	6.000%	39,750		1,295,000
11/1/2017		6.000%	38,850	108,600	1,295,000
5/1/2018	32,000	6.000%	38,850		1,263,000
11/1/2018		6.000%	37,890	108,740	1,263,000
5/1/2019	34,000	6.000%	37,890		1,229,000
11/1/2019		6.000%	36,870	108,760	1,229,000
5/1/2020	36,000	6.000%	36,870		1,193,000
11/1/2020		6.000%	35,790	108,660	1,193,000
5/1/2021	38,000	6.000%	35,790		1,155,000
11/1/2021		6.000%	34,650	108,440	1,155,000
5/1/2022	40,000	6.000%	34,650		1,115,000
11/1/2022		6.000%	33,450	108,100	1,115,000
5/1/2023	43,000	6.000%	33,450		1,072,000
11/1/2023		6.000%	32,160	108,610	1,072,000
5/1/2024	46,000	6.000%	32,160		1,026,000
11/1/2024		6.000%	30,780	108,940	1,026,000
5/1/2025	48,000	6.000%	30,780		978,000
11/1/2025		6.000%	29,340	108,120	978,000
5/1/2026	51,000	6.000%	29,340		927,000
11/1/2026		6.000%	27,810	108,150	927,000
5/1/2027	55,000	6.000%	27,810		872,000
11/1/2027		6.000%	26,160	108,970	872,000
5/1/2028	58,000	6.000%	26,160		814,000
11/1/2028		6.000%	24,420	108,580	814,000
5/1/2029	61,000	6.000%	24,420		753,000
11/1/2029		6.000%	22,590	108,010	753,000
5/1/2030	65,000	6.000%	22,590		688,000
11/1/2030		6.000%	20,640	108,230	688,000
5/1/2031	69,000	6.000%	20,640		619,000
11/1/2031		6.000%	18,570	108,210	619,000
5/1/2032	73,000	6.000%	18,570		546,000
11/1/2032		6.000%	16,380	107,950	546,000
5/1/2033	78,000	6.000%	16,380		468,000
11/1/2033		6.000%	14,040	108,420	468,000
5/1/2034	83,000	6.000%	14,040		385,000
11/1/2034		6.000%	11,550	108,590	385,000
5/1/2035	88,000	6.000%	11,550		297,000
11/1/2035		6.000%	8,910	108,460	297,000
5/1/2036	93,000	6.000%	8,910		204,000
11/1/2036		6.000%	6,120	108,030	204,000
5/1/2037	99,000	6.000%	6,120		105,000
11/1/2037		6.000%	3,150	108,270	105,000
5/1/2038	105,000	6.000%	3,150	108,150	-
11/1/2038					
	1,380,000		**1,222,320**	**2,602,320**	

MAXIMUM ANNUAL DEBT SERVICE: 108,990

(a) For budgetary purposes only.

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CITY CENTER CDD
FY 2026-2027 ASSESSMENT ROLL

PARCEL ID	SITE ADDRESS	CDD USE	UNITS/SQ.FT.	EAU PER UNIT	TOTAL EAU'S	O&M	CRF	DS	Total Assmt
272607701258000190	6360 GRANDVIEW PKWY	RETAIL (AA2)	99,639	0.00293	292.37681	$45,712.86	$43,295.99	$0.00	$89,008.85
272607701259000010	5000 GRANDVIEW PKWY	RETAIL (AA2)	130,868	0.00293	384.01398	$60,040.25	$56,865.88	$0.00	$116,906.14
272607701260000010	3500 POSNER BLVD	RETAIL (AA2)	27,716	0.00293	81.32875	$12,715.68	$12,043.39	$0.00	$24,759.07
272607701260000040	6200 GRANDVIEW PKWY	RETAIL (AA2)	252,318	0.00293	740.39215	$115,759.67	$109,639.38	$0.00	$225,399.05
272607701262000010	310 ALYSSA LN	MULTI-FAMILY	288	1.00000	288.00000	$45,028.55	$42,647.86	$0.00	$87,676.41
272617704407000010	440 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000020	446 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000030	452 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000040	458 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000050	464 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000060	470 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000070	476 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000080	482 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000090	490 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000100	496 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000110	502 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000120	508 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000130	514 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000140	522 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000150	528 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000160	534 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000170	540 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000180	546 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000190	275 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000200	269 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000210	263 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000220	257 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000230	251 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000240	245 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000250	239 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000260	233 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000270	225 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000280	219 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000290	213 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000300	207 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000310	201 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000320	195 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000330	189 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000340	183 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000350	175 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000360	169 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000370	163 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000380	157 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000390	151 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000400	145 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000410	137 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000420	131 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000430	125 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000440	119 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000450	113 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000460	107 PEGASUS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000470	606 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000480	612 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000490	618 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000500	624 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000510	630 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000520	636 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000530	642 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000540	650 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000550	656 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000560	662 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000570	668 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000580	674 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000590	680 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000600	686 CENTAUR ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000610	379 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000620	373 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000630	367 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000640	361 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000650	355 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000660	349 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000670	343 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000680	335 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000690	329 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000700	323 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000710	317 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000720	311 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000730	305 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000740	306 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000750	312 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000760	318 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000770	324 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000780	330 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000790	336 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000800	344 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000810	350 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000820	354 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000830	362 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000840	368 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000850	374 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000860	380 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43

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CITY CENTER CDD
FY 2026-2027 ASSESSMENT ROLL

PARCEL ID	SITE ADDRESS	CDD USE	UNITS/SQ.FT.	EAU PER UNIT	TOTAL EAU'S	O&M	CRF	DS	Total Assmt
272617704407000870	388 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000880	394 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000890	400 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000900	406 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000910	412 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000920	418 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000930	424 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000940	430 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000950	707 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000960	713 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000970	719 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000980	725 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407000990	731 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001000	739 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001010	745 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001020	751 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001030	757 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001040	763 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001050	771 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001060	777 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001070	783 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001080	789 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001090	795 HERCULES ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001100	547 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001110	541 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001120	535 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001130	529 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001140	523 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001150	515 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001160	509 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001170	503 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001180	497 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001190	491 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001200	483 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001210	477 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001220	471 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001230	465 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001240	459 BIRD OF PARADISE ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001250	1207 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001260	1213 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001270	1219 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001280	1225 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001290	1231 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001300	1237 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001310	1243 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001320	1251 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001330	1257 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001340	1263 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001350	1269 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001360	1275 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001370	1281 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001380	1287 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001390	1293 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001400	1301 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001410	1307 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001420	1313 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001430	1319 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001440	1325 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001450	1331 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001460	1337 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001470	1155 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001480	1149 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001490	1143 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001500	1137 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001510	1131 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001520	1123 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001530	1117 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001540	1111 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001550	1105 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001560	1099 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001570	1093 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001580	1087 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001590	1081 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001600	1073 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001610	1067 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001620	1061 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001630	1055 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001640	1049 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001650	1043 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001660	1037 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001670	1031 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001680	1023 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001690	1017 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001700	1011 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001710	1005 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001720	1024 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001730	1030 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001740	1036 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001750	1042 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001760	1048 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001770	1054 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43

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CITY CENTER CDD
FY 2026-2027 ASSESSMENT ROLL

PARCEL ID	SITE ADDRESS	CDD USE	UNITS/SQ.FT.	EAU PER UNIT	TOTAL EAU'S	O&M	CRF	DS	Total Assmt
272617704407001780	1060 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001790	1066 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001800	1074 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001810	1080 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001820	1086 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001830	1092 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001840	1098 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001850	1104 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001860	1110 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001870	1116 TWINS ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001880	992 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001890	986 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001900	980 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001910	974 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001920	968 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001930	962 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001940	956 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001950	948 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001960	942 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001970	936 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001980	930 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407001990	924 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002000	918 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002010	912 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002020	906 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002030	892 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002040	886 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002050	880 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002060	874 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002070	868 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002080	862 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002090	856 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002100	848 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002110	842 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002120	836 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002130	830 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002140	824 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002150	818 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002160	812 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002170	806 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002180	807 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002190	813 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002200	819 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002210	825 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002220	831 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002230	837 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002240	843 LYNX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002250	931 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002260	937 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002270	943 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002280	949 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002290	957 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002300	963 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002310	969 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002320	975 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002330	981 PHOENIX ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002340	1242 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002350	1236 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002360	1230 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002370	1224 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002380	1218 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002390	1212 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272617704407002400	1206 ORION ST	MULTI-FAMILY	1	1.00000	1.00000	$156.35	$148.08	$0.00	$304.43
272618000000011050	7025 BROAD WAY	MULTI-FAMILY	163	1.00000	163.00000	$25,484.91	$24,137.50	$0.00	$49,622.41
272618704455000021	1206 POSNER BLVD	RETAIL (AA2)	15,540	0.00293	45.59997	$7,129.52	$6,752.57	$0.00	$13,882.09
272618704456000040	5090 APEX CIR	MULTI-FAMILY	314	1.00000	314.00000	$49,093.63	$46,498.01	$0.00	$95,591.64
272618704458000010	1290 POSNER BLVD	RETAIL (AA1)	168,159	0.00293	493.43924	$77,148.80	$73,069.89	$216,065.86	$366,284.55
272618704459000021	1201 POSNER BLVD	RETAIL (AA2)	72,164	0.00293	211.75524	$33,107.75	$31,357.32	$0.00	$64,465.07
272618704460000010	1271 POSNER BLVD	RETAIL (AA2)	148,181	0.00293	434.81658	$67,983.19	$64,388.88	$0.00	$132,372.07

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EXHIBIT 2

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RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY CENTER COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors ("**Board**") of the City Center Community Development District ("**District**") a proposed budget for the next ensuing budget year ("**Proposed Budget**"), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

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

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving 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 pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects 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:

Section 1. Budget

a. That 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 records office, and hereby approves certain amendments thereto, as shown below.

b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, 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 for fiscal year 2025-2026 and/or revised projections for fiscal year 2026-2027.

c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's records office and identified as "The Budget for the City

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Center Community Development District for the Fiscal Year Beginning October 1, 2026, and Ending September 30, 2027."

d. The final adopted budget shall be posted by the District Manager on the District's website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2026, and ending September 30, 2027, the sum of $1,245,299, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	$536,358
Total Reserve Fund	$508,000
Total Debt Service Funds (Series 2015)	$91,951 (2005 Project) $108,990 (2007 Project)
Total All Funds*	**$1,245,299**

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed $10,000 or 10% of the original appropriation.

c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District's website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

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Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 11, 2026.

Attested By:	**City Center** **Community Development District**
________________________________ Print Name:_____________________ ☐Secretary/☐Assistant Secretary	______________________________________ Print Name:____________________________ ☐Chair/☐Vice Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Adopted Budget

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EXHIBIT 3

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From: Irlanda Becerra <irlabc10@gmail.com>
Sent: Thursday, July 23, 2026 2:20 PM
To: David C. McInnes <dmcinnes@vestapropertyservices.com>
Subject: Formal Objection to proposed increase in O&M assessment

Dear City Center Community Development District Board Members,

I am writing as a property owner within the City Center Community Development District to formally express my objection to the proposed increase in the annual Operation and Maintenance (O&M) assessment from approximately $181 to $304.43.

This represents a significant increase of nearly 70% in a single year, creating an unexpected and substantial financial burden for homeowners. While I understand that costs associated with maintaining the community may increase over time, such a large increase requires a clear, detailed, and transparent explanation before being approved.

I respectfully request that the Board provide homeowners with a detailed breakdown comparing the current budget with the proposed budget, including:

Specific increases in operating and maintenance expenses;
Any new contracts, services, or projects contributing to this increase;
Administrative cost increases;
Capital improvement expenses included in the proposed assessment;
Any alternatives that were considered to reduce the impact on homeowners.

I also request that the Board evaluate reasonable alternatives, such as reducing non-essential expenses, identifying cost-saving measures, or implementing any increase gradually rather than imposing such a significant jump in a single year.

Homeowners rely on the District to responsibly manage funds and ensure that assessments are fair, necessary, and proportional to the services provided. A sudden increase of this magnitude without sufficient justification raises concerns regarding budgeting practices and financial planning.

Please consider this letter my formal objection to the proposed O&M assessment increase and include my concerns as part of the public record. I respectfully request that the Board carefully review the proposed budget before final approval and prioritize a solution that balances community maintenance needs with the financial impact on residents.

Thank you for your attention to this matter. I look forward to receiving a detailed explanation and participating in the public hearing process.

Sincerely,

Jose Aristizabal , Irlanda Becerra
1242 Orion St davenport fl, 33837

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EXHIBIT 4

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RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY CENTER COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

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

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

WHEREAS, the Board of Supervisors of the District ("**Board**") hereby determines to undertake various activities described in the District's adopted budget for fiscal year 2026-2027 attached hereto as **Exhibit A** ("**FY 2026-2027 Budget**") and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2026-2027 Budget;

WHEREAS, the provision of the activities described in the FY 2026-2027 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector ("**Uniform Method**") pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser ("**Property Appraiser**") and County Tax Collector ("**Tax Collector**") to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel's portion of the FY 2026-2027 Budget ("**O&M Assessments**");

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WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments ("**Debt Assessments**") in the amounts shown in the FY 2026-2027 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference ("**Assessment Roll**");

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2026-2027 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2026-2027 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2026-2027 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll**.** All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.

b. **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. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

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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. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. 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 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 11, 2026.

Attested By:	**City Center** **Community Development District**
______________________________ Print Name:____________________ ☐Secretary/☐Assistant Secretary	____________________________________ Print Name:__________________________ ☐Chair/☐Vice Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Budget

Return to Agenda

EXHIBIT 5

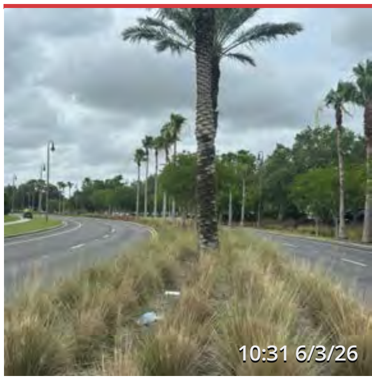
Return to Agenda

CITY CENTER PLANT INSTALL REPORT

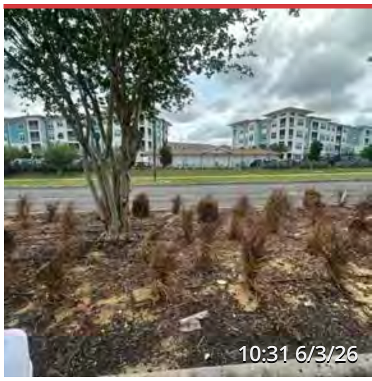
Wednesday, June 3, 2026

26 Issues Identified

Return to Agenda

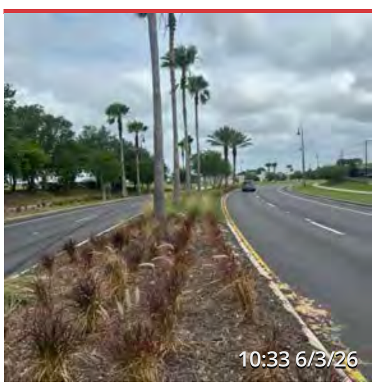


ISSUE 1



ISSUE 2

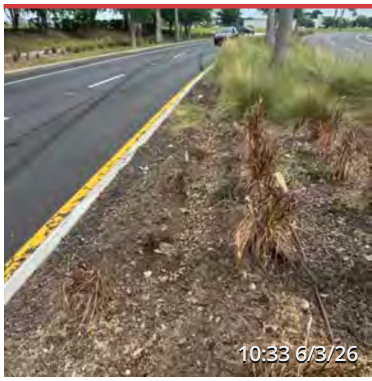
ISSUE 3



ISSUE 4

Return to Agenda

VEHICLE DROVE INTO MIDDLE ISLAND AND CAUSED SOME DAMAGE



GRASSES REMOVED FROM VEHICLE DAMAGE

DAMAGE TO DRIPLINE

DAMAGED GRASSES

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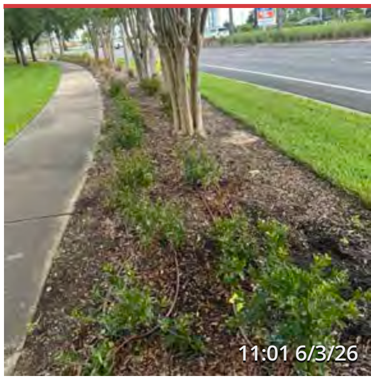

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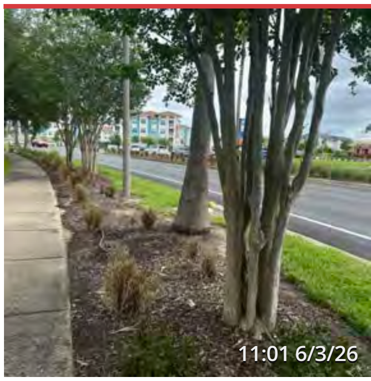

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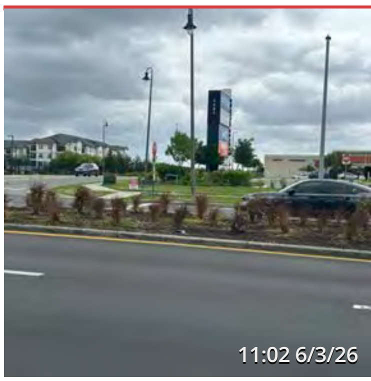

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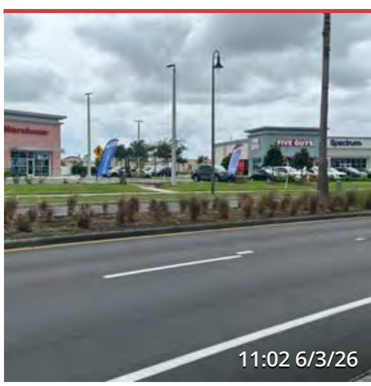
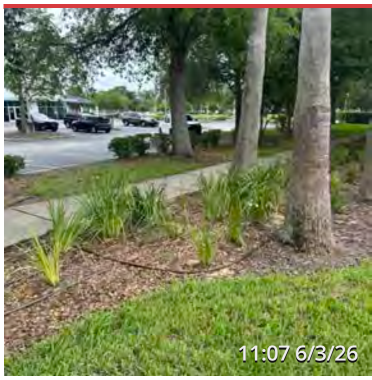


ISSUE 12

Return to Agenda



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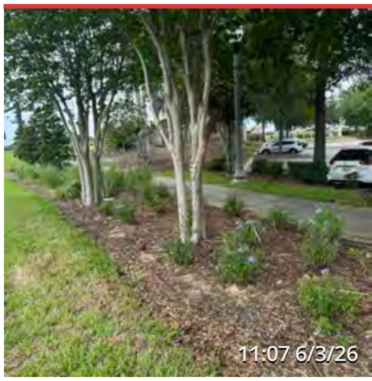

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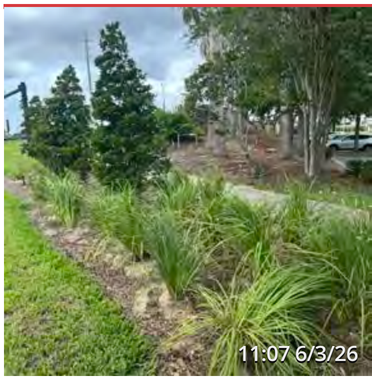

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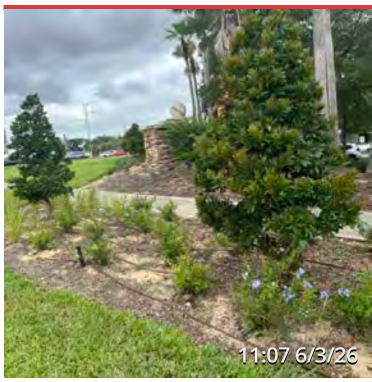
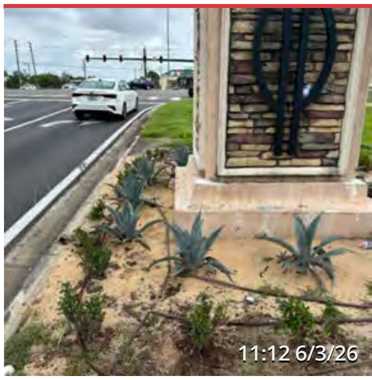


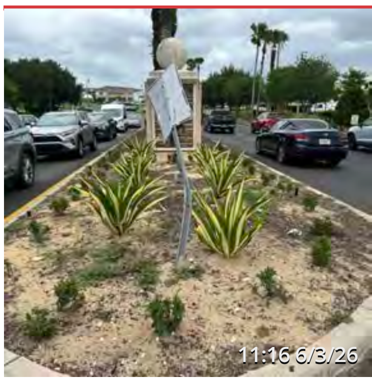
ISSUE 16

Return to Agenda

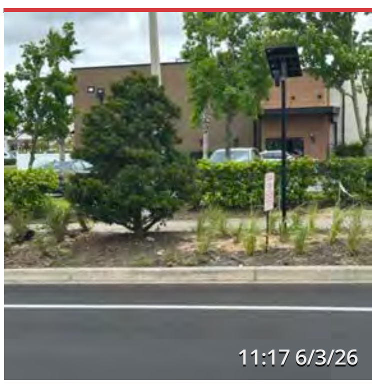


ISSUE 17

NEW PLANTS- CREW WILL WORK IN WEEDS REMOVAL



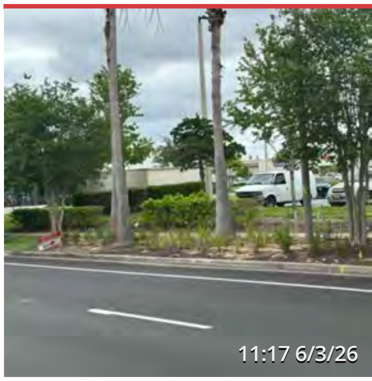
CREW WILL WORK IN WEED REMOVAL



ISSUE 20

Return to Agenda

ISSUE 21



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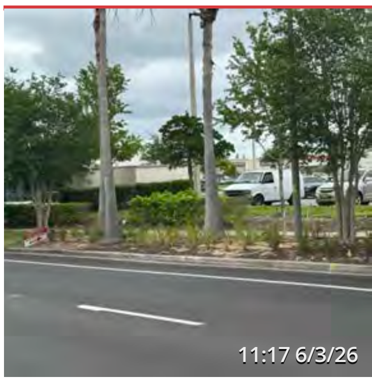
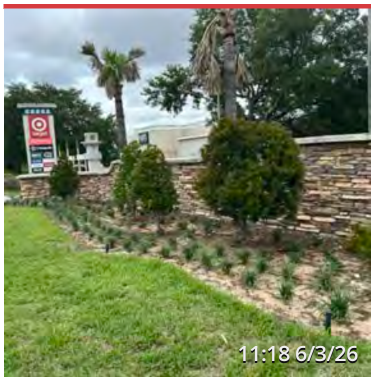


ISSUE 23

ISSUE 24

Return to Agenda

ISSUE 25



ISSUE 26

Return to Agenda

EXHIBIT 6

Return to Agenda

Yellowstone Landscape
Irrigation Inspection Sheet

Date : 6/11/2026		Start Time: 11:00 PM		Rain Sensor	OOF
Property : City Center Posner		Watering days	TUE	FRI	
Timer Location : Behind the entrance Well		Program A ✓	Program B		Program C
Tech Name : Michael		Timer: RAin Bird		Timer Condition :	good

Station	Run Times / Tiempos de ejecución	Irrigation Type / Tipo de riego	T = Turf / S= Shrubs / A= Annuals	Spray Heads 6"/ Cabezales de pulverización rotos de 6"	Spray Heads 12"/Cabezales de pulverización rotos de 12"	Bad Rotor Heads / Cabezales de rotor rotos	MP Rotator Nozzle	Clog MP Rotator / Obstrucción del MP Rotator	Bad Solenoid / Solenoide defectuoso	Bad Decoder /Decodificador defectuoso	Lateral Line Break / Rotura de la línea lateral	Bad Valve / Válvula defectuosa	Valve Stuck / Válvula atascada	Clean Drip Filter / Limpiar el filtro de goteo	Broken Valve Box / Caja de válvulas rota	Check & No Issues Found / Inspeccion completa sin fallas.	YELLOWSTONE LANDSCAPE Comments / Comentarios
8	30	S															
10	100	DR															
13	40	S															
14	1:00	S															
15	1:00	S															
17	1:00	S					4✓										
18	30	S		1✓			1✓										
19	40	DR															5Coplin ✓ Drip tapados
20	1:00	DR															Complartidas
21	45	S															No es Mia
22	1:00	DR															
24	30	S															
25	30	S															No es Mia
26	30	S															
27	1:00	DR							1✓								10Coplin ✓
29	1:00	DR															
31	30	S															

Irrigation Notes / Notas de riego

Limpiesa del filtro Toma 1 Hora Sacar La caja y Sacar el filtro
Para Limpiarlos DR y Agunas tuberias de Drip Fluchin
Sonas Para Lim Piar Filtros
10, 19, 20, 22, 27, 29

Yellowstone Landscape
Irrigation Inspection Sheet

Date :	7/20/2026
Property :	City center Posner
Timer Location :	Behind the entrance
Tech Name :	Michael

Start Time: 11:00 PM				Rain Sensor	G
Watering days			FRI		
Program A ✓		Program B		Program C	
Timer: RainBird				Timer Condition :	Good

Station	Run Times / Tiempos de ejecución	Irrigation Type / Tipo de riego	T = Turf / S= Shrubs / A= Annuals	Spray Heads 6"/ Cabezales de pulverización rotos de 6"	Spray Heads 12"/Cabezales de pulverización rotos de 12"	Bad Rotor Heads / Cabezales de rotor rotos	MP Rotator Nozzle	Clog MP Rotator / Obstrucción del MP Rotator	Bad Solenoid / Solenoide defectuoso	Bad Decoder /Decodificador defectuoso	Lateral Line Break / Rotura de la linea lateral	Bad Valve / Válvula defectuosa	Valve Stuck / Válvula atascada	Clean Drip Filter / Limpiar el filtro de goteo	Broken Valve Box / Caja de válvulas rota	Check & No Issues Found / Inspeccion completa sin fallas.	Comments / Comentarios
8	30	S															
10	60	DR/S															
13	30	S/MP															
14	40	S		1			1										
15	30	S															
17	30	S															
18	30	S															
19	60	DR															
20	60	DR															
22	60	DR															
24	30	S															
26	30	S															
27	60	DR															1 Coplin ✓
29	60	DR															
31	30	S															

Irrigation Notes / Notas de riego

EXHIBIT 7

Return to Agenda

YELLOWSTONE LANDSCAPE

Fert / Chem Property Report

Date :	Tue 7-14-26	Property Name:	City Centre
Technician	Rudy	Time :	9:30 AM

Tempreture 81 Wind Speed

Fertilizer

Product	Rate	Qty	Gallon Water	Status

Insect Control

Product	Rate	Qty	Gallon Water	Status
Alucion	19.2oz/A	14.4oz	30	
Exponent	144/A	10.8oz	30	

Weed Control

Product	Rate	Qty	Gallon Water	Status
Speedzone	30oz/A	22.5	30	
~~[illegible]~~				
Specticle	4oz/A	3	30	

Fungus Control

Product	Rate	Qty	Gallon Water	Status

Target Pest Insect	Mole Cricket, Chinch
Target Pest Disease	
Target Pest Weeds	Broad leadus / grassy

Target Crop	St. Augustine

Notes

Observed some turf weeds. Overall the turf looks healthy.

Equipment Used	
Equipment Used	

Technician Signature

Manager Signature [signature]

EXHIBIT 8

Return to Agenda

MINUTES OF MEETING
CITY CENTER
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the City Center Community Development District was held on Tuesday, May 12, 2026 at 1:03 p.m. at the Ramada by Wyndham Davenport Orlando South, located at 43824 US Highway 27, Davenport, FL, 33837.

FIRST ORDER OF BUSINESS – Roll Call

Mr. McInnes called the meeting to order and conducted roll call.

Present and constituting a quorum were:

Tommy Khatib	Board Supervisor, Chairman
Victor Khatib	Board Supervisor, Vice Chairman
Kelly Froelich	Board Supervisor, Assistant Secretary
Hind Gara	Board Supervisor, Assistant Secretary

Also present were:

David McInnes	District Manager, Vesta District Services
Tracy Robin *(via phone)*	District Counsel, Straley Robin Vericker
Richard Mills *(via phone, joined in progress)*	District Engineer, Kimley Horn

The following is a summary of the discussions and actions taken at the May 12, 2026 City Center CDD Board of Supervisors Regular Meeting.

SECOND ORDER OF BUSINESS – Audience Comments

There were no comments from any audience members.

THIRD ORDER OF BUSINESS – Vendor Reports

A. Exhibit 1: Presentation of Yellowstone Irrigation Inspection Reports – March & April

FOURTH ORDER OF BUSINESS – Consent Agenda

A. Exhibit 2: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held March 10, 2026
B. Exhibit 3: Consideration for Acceptance – The February 2026 Unaudited Financial Report
C. Exhibit 4: Consideration for Acceptance – The March 2026 Unaudited Financial Report
D. Exhibit 5: Ratification of Yellowstone Invoices
   a. Quarterly Palm Injections w/Fertilizer - $342.48
   b. Exit and Middle Island Landscape Beds Rehabilitation - $6,748.84
   c. Boulevard Side Island Plant Replacement - $4,840.46
   d. Posner Park Monument Sign Plant Replacement - $6,140.50
   e. Ornamental Grass Infills - $10,616.84

Return to Agenda

> On a MOTION by Mr. Tommy Khatib, SECONDED by Mr. Victor Khatib, WITH ALL IN FAVOR, the Board approved all items of the Consent Agenda for the City Center Community Development District.

FIFTH ORDER OF BUSINESS – Business Items

A. Exhibit 6: Presentation of Tax Exempt Compliance Services, LLC Rebate Calculation on Special Assessment Revenue Bonds Series 2015 (2005A and 2007A)

> On a MOTION by Mr. Tommy Khatib, SECONDED by Ms. Froelich, WITH ALL IN FAVOR, the Board approved the Tax Exempt Compliance Services, LLC Rebate Calculation on the Special Assessment Revenue Bonds Series 2015 (2005A and 2007A), for the City Center Community Development District.

B. Exhibit 7: Consideration of Steadfast Alliance Aquatic Maintenance Proposal for FY 2027 - $8,220.00 annual

> On a MOTION by Mr. Tommy Khatib, SECONDED by Mr. Victor Khatib, WITH ALL IN FAVOR, the Board approved the Steadfast Alliance aquatic maintenance proposal for FY 2027, in the amount of $8,220.00, for the City Center Community Development District.

C. Exhibit 8: Presentation of FY 2026-2027 Proposed Budget

D. Exhibit 9: Consideration & Adoption of **Resolution 2026-04**, Approving Proposed FY 2026-2027 Budget & Setting a Public Hearing

Mr. McInnes stated that the public hearing would be set for Tuesday, August 11, 2026 at 1:00 p.m.

> On a MOTION by Mr. Tommy Khatib, SECONDED by Ms. Froelich, WITH ALL IN FAVOR, the Board adopted **Resolution 2026-04**, Approving Proposed FY 2026-2027 Budget & Setting a Public Hearing, for the City Center Community Development District.

SIXTH ORDER OF BUSINESS – Staff Reports

A. District Manager

- Exhibit 10: Presentation of City Center CDD Registered Voter Count – 587 as of April 15

B. District Counsel

Mr. Robin stated that he had nothing specific to report unless the Board had any questions.

C. District Engineer

Mr. Mills noted that two bids that had been received for repaving Main View Drive, and that they were waiting for one additional bid before presenting to the Board to make a decision. Mr. Mills noted that there was a discrepancy in the depth of milling for existing asphalt between the bids, and that he would reach out to one of the contractors on increasing their depth to 2 inches to better match the scope and needs for the project. Mr. Robin advised that the bids were below the threshold to require a formal RFP process, but indicated that competitive bidding was still a prudent approach. Mr. Mills additionally advised that the work was not a pressing safety issue and could be tabled to the August meeting for consideration. Mr. Mills also stated that a report for sidewalk locations in need of repair would be completed and presented by the August meeting.

SEVENTH ORDER OF BUSINESS – Supervisors Requests

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There being none, the next item followed.

EIGHTH ORDER OF BUSINESS – Audience Comments - New Business – *(limited to 3 minutes per individual for non-agenda items)*

There being none, the next item followed.

NINTH ORDER OF BUSINESS – Adjournment

Mr. McInnes asked for final questions, comments, or corrections before requesting a motion to adjourn the meeting. There being none, Mr. Tommy Khatib made a motion to adjourn the meeting.

On a MOTION by Mr. Tommy Khatib, SECONDED by Ms. Froelich, WITH ALL IN FAVOR, the Board adjourned the meeting at 1:27 p.m. for the City Center Community Development District.

**Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.*

Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on __________________________.

______________________________	______________________________
Signature	**Signature**
______________________________	______________________________
Printed Name	**Printed Name**
Title: □ Secretary □ Assistant Secretary	**Title: □ Chairman □ Vice Chairman**

Return to Agenda

EXHIBIT 9

Return to Agenda

City Center
Community Development District

Financial Statements
(Unaudited)

April 30, 2026

Return to Agenda

City Center CDD
Balance Sheet
April 30, 2026

		General Fund	Capital Reserve Fund	Debt Service 2015 (05A)	Debt Service 2015 (07A)	TOTAL
1	Operating	$ 269,852	$ -	$ -	$ -	$ 269,852
2	Money Market	1,340,323	-	-	-	1,340,323
3	Investments:					
4	Revenue Fund	-	-	200,798	251,585	452,383
5	Interest Fund	-	-	-	-	-
6	Reserve	-	-	50,000	50,000	100,000
7	Prepayment	-	-	60	308	368
8	Sinking Fund	-	-	-	-	-
9	Accounts Receivable	-	-	-	-	-
10	Assessments Receivable - On Roll	-	-	-	-	-
11	Undeposited Funds	-	-	-	-	-
12	Due From Other Funds	-	872,767	14,535	17,232	904,534
13	Deposits (Utility)	865	-	-	-	865
14	Prepaid Expense	-	-	-	-	-
15	**TOTAL ASSETS**	**$ 1,611,040**	**$ 872,767**	**$ 265,393**	**$ 319,125**	**$ 3,068,325**
16	**LIABILITIES**					
17	Accounts Payable	$ 18,305	$ -	$ -	$ -	$ 18,305
18	Deferred Revenue On Roll	-	-	-	-	-
19	Due To Other Funds	904,534	-	-	-	904,534
20	Accrued Expenses	-	-	-	-	-
21	**TOTAL LIABILITIES**	**922,839**	**-**	**-**	**-**	**922,839**
22	**FUND BALANCE**					
23	Nonspendable					-
24	Prepaid & Deposits	865	-	-	-	865
25	Unassigned	687,336	872,767	265,393	319,125	2,144,621
26	**TOTAL FUND BALANCE**	**688,201**	**872,767**	**265,393**	**319,125**	**2,145,486**
27	**TOTAL LIABILITIES & FUND BALANCE**	**$ 1,611,040**	**$ 872,767**	**$ 265,393**	**$ 319,125**	**$ 3,068,325**

Return to Agenda

City Center CDD
General Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to April 30, 2026

		FY 2026 Budget	FY 2026 April	FY 2026 Year-to-Date	VARIANCE to Budget	% Actual FY Budget
1	**REVENUES**					
2	On Roll Special Assessments	$ 501,099	$ 79,198	$ 502,229	$ 1,130	100%
3	Interest Revenue	-	1,803	12,264	12,264	
4	Miscellaneous Revenue	-	-	13,591	13,591	
5	**TOTAL REVENUES**	**$ 501,099**	**$ 81,001**	**$ 528,083**	**$ 26,984**	**105%**
6	**EXPENDITURES**					
7	**ADMINISTRATIVE**					
8	Supervisor Compensation	$ 9,000	$ -	$ 1,600	$ (7,400)	18%
9	District Management	38,325	3,194	22,356	(15,969)	58%
10	Facility Rental	2,000	-	361	(1,640)	18%
11	Regulatory & Permit Fees	175	-	175	-	100%
12	Miscellaneous Fees	500	-	-	(500)	0%
13	Auditing Services	3,700	-	-	(3,700)	0%
14	Legal Advertising	2,500	-	166	(2,334)	7%
15	Bank Fees	100	-	-	(100)	0%
16	District Engineer	15,000	5,316	14,406	(594)	96%
17	Legal Services - General	20,000	2,989	19,058	(942)	95%
18	Web-Site / Email System - IT Support	2,200	42	1,794	(406)	82%
19	Administrative Contingency	500	-	8	(492)	2%
20	Assessment Collection Fees	11,000	-	200	(10,800)	2%
21	Assessment Preparation	551	53	368	(184)	67%
22	**TOTAL GENERAL ADMINISTRATION**	**105,551**	**11,593**	**60,492**	**(45,059)**	**57%**
23	**INSURANCE**					
24	Insurance (Public Officials, Liability, Property)	16,560	-	10,768	(5,792)	65%
25	**TOTAL INSURANCE**	**16,560**	**-**	**10,768**	**(5,792)**	**65%**
26	**DEBT SERVICE ADMINISTRATION**					
27	Dissemination Services (Disclosure Report)	5,513	-	5,513	-	100%
28	Arbitrage Rebate Calculation	1,000	-	-	(1,000)	0%
29	Bond Amortization	551	46	321	(230)	58%
30	Trustee Fees	5,500	-	2,694	(2,806)	49%
31	**TOTAL DEBT SERVICE ADMINISTRATION**	**12,564**	**46**	**8,528**	**(4,036)**	**68%**
32	**FIELD OPERATIONS & MAINTENANCE**					
33	Utility - Electricity & Streetlights	82,400	5,668	40,624	(41,776)	49%
34	Utility - Water (Reclaimed)	3,500	728	4,952	1,452	141%
35	Pond Maintenance	10,474	685	4,795	(5,679)	46%
36	Landscape Maintenance	105,000	7,510	49,090	(55,910)	47%
37	Landscape Replenishment	5,000	-	-	(5,000)	0%
38	Irrigation Maintenance	4,000	-	224	(3,776)	6%
39	Field - Contingency	6,300	-	-	(6,300)	0%
40	Capital Improvements	21,000	-	-	(21,000)	0%
41	Security Patrol	78,750	6,250	61,750	(17,000)	78%
42	Maintenance Contingency	50,000	-	-	(50,000)	0%
43	**TOTAL FIELD OPERATIONS**	**366,424**	**20,841**	**161,436**	**(204,988)**	**44%**
44	**TOTAL EXPENDITURES**	**$ 501,099**	**$ 32,481**	**$ 241,224**	**$ (259,875)**	**48%**
45	**REVENUES OVER (UNDER) EXPENDITURES**	**-**	**48,521**	**286,859**	**286,859**	
46	**OTHER FINANCING SOURCES & USES**					
47	Transfers In	-	-	-	-	
48	Transfers Out	-	-	-	-	
49	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**	**-**	
50	**NET CHANGE IN FUND BALANCE**	**$ -**	**$ 48,521**	**$ 286,859**	**$ 286,859**	
51	Fund Balance - Beginning	138,962		401,342	262,379	
52	**FUND BALANCE - ENDING - PROJECTED**	**$ 138,962**		**$ 688,201.00**	**$ 549,239**	

Return to Agenda

City Center CDD
Capital Reserve Fund (CRF)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to April 30, 2026

		FY 2026 Budget	FY 2026 Year-to-Date	VARIANCE to Budget
1	**REVENUES**			
2	Special Assessments - On Roll (Net)	$ 508,000	$ 509,142	$ 1,142
3	Interest & Miscellaneous	-	-	-
4	**TOTAL REVENUES**	**508,000**	**509,142**	**1,142**
5	**EXPENDITURES**			
6	Renewal And Replacement	5,000	-	(5,000)
7	Capital Improvement Plan	503,000	-	(503,000)
8	**TOTAL EXPENDITURES**	**508,000**	**-**	**(508,000)**
9	**REVENUES OVER (UNDER) EXPENDITURES**	**-**	**509,142**	**509,142**
10	**OTHER FINANCING SOURCES & USES**			
11	Transfers In	-	-	-
12	Transfers Out	-	-	-
13	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**
14	**NET CHANGE IN FUND BALANCE**	**-**	**509,142**	**509,142**
15	Fund Balance - Beginning	50,936	363,625	**312,689**
16	**FUND BALANCE - ENDING - PROJECTED**	**$ 50,936**	**$ 872,767**	**$ 821,831**

Return to Agenda

City Center CDD
Debt Service Fund- Series 2015 (05A)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to April 30, 2026

		FY 2026 Budget	FY 2026 Year-to-Date	VARIANCE to Budget
1	**REVENUES**			
2	Special Assessments - On Roll (Net)	$ 91,951	$ 92,174	$ 223
3	Special Assessments - Excess Fees	-	-	-
4	Interest Revenue	-	3,619	3,619
5	**TOTAL REVENUES**	**91,951**	**95,793**	**3,842**
6	**EXPENDITURES**			
7	Interest Expense			
8	** November 1, 2025*	*29,340*	*22,326*	*7,014*
9	May 1, 2026	22,387	-	22,387
10	November 1, 2026	20,917	-	20,917
11	Principal Retirement			
12	May 1, 2026	48,000	-	48,000
13	**TOTAL EXPENDITURES**	**91,304**	**22,326**	**(68,978)**
14	**REVENUES OVER (UNDER) EXPENDITURES**	**647**	**73,468**	**72,820**
15	**OTHER FINANCING SOURCES & USES**			
16	Transfers In	-	-	-
17	Transfers Out	-	-	-
18	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**
19	**NET CHANGE IN FUND BALANCE**	**647**	**73,468**	**72,820**
20	Fund Balance - Beginning		191,926	191,926
21	**FUND BALANCE - ENDING - PROJECTED**	**$ 647**	**$ 265,393**	**$ 264,746**

** financed by prior year revenue*

Return to Agenda

City Center CDD
Debt Service Fund- Series 2015 (07A)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to April 30, 2026

		FY 2026 Budget	FY 2026 Year-to-Date	VARIANCE to Budget
1	**REVENUES**			
2	Special Assessments - On Roll (Net)	$ 108,990	$ 109,275	$ 285
3	Special Assessments - Excess Fees	-	-	-
4	Interest Revenue	-	4,399	4,399
5	**TOTAL REVENUES**	**108,990**	**113,674**	**4,684**
6	**EXPENDITURES**			
7	Interest Expense			
8	** November 1, 2025*	*29,340*	*29,340*	-
9	May 1, 2026	29,340	-	29,340
10	November 1, 2026	27,810	-	27,810
11	Principal Retirement			
12	May 1, 2026	51,000	-	51,000
13	**TOTAL EXPENDITURES**	**108,150**	**29,340**	**(78,810)**
14	**REVENUES OVER (UNDER) EXPENDITURES**	**840**	**84,334**	**83,494**
15	**OTHER FINANCING SOURCES & USES**			
16	Transfers In	-	-	-
17	Transfers Out	-	-	-
18	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**
19	**NET CHANGE IN FUND BALANCE**	**840**	**84,334**	**83,494**
20	Fund Balance - Beginning		234,790	234,790
21	**FUND BALANCE - ENDING - PROJECTED**	**$ 840**	**$ 319,125**	**$ 318,285**

** financed by prior year revenue*

Return to Agenda

City Center CDD

Check Register - FY 2026

Date	Number	Name	Memo	Deposits	Payments	Balance
09/30/2025		**Beginning of Year**				**283,063.45**
10/01/2025	100292	Straley Robin Vericker	Invoice: 27244 (Reference: Legal Services Aug 25.)		242.00	96,007.04
10/03/2025	100325ACH1	Duke Energy	Various Accounts		74.65	89,107.39
10/03/2025	100325ACH2	Duke Energy	Various Accounts		432.09	88,675.30
10/06/2025	100625ACH3	Google	Google Email October		36.00	88,639.30
10/07/2025	100295	Steadfast Alliance	Invoice: SA-15948 (Reference: Routine Aquatic Maintenance Oct 25.)		685.00	87,954.30
10/07/2025	100296	Vesta District Services	Invoice: 428928 (Reference: Management Fees Oct 25.)		3,292.17	84,662.13
10/08/2025	100297	Vesta District Services	Invoice: 428975 (Reference: Dissemination Agent Fee.)		5,513.00	79,149.13
10/08/2025	2639	Egis Insurance & Risk Advisors	Insurance FY Policy# 100125234 10/01/25-10/01/26		10,768.00	68,381.13
10/08/2025	100825ACH1	Duke Energy	Various Accounts		5,384.75	62,996.38
10/08/2025	100825ACH2	Polk County Utilities	Reuse 3 Posner Blvd 08/05/2025 - 09/08/2025		527.00	62,469.38
10/08/2025	100825ACH3	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 08/05/2025 - 09/04/2025		33.60	62,435.78
10/14/2025	100298	Yellowstone Landscape	Invoice: 1014654 (Reference: Irrigation Repairs.)		307.00	62,128.78
10/21/2025	100299	Straley Robin Vericker	Invoice: 27334 (Reference: General Counsel Sept 25.)		385.00	61,743.78
10/28/2025	2640	SchoolNow			1,515.00	60,228.78
10/30/2025	407		FY25 Excess Fees collected FY26	2,681.60		62,910.38
10/31/2025		**End of Month**		**2,681.60**	**29,195.26**	**62,910.38**
11/03/2025	110325ACH1	Duke Energy	Various Accounts		71.13	62,839.25
11/03/2025	110325ACH2	Duke Energy	Various Accounts		432.09	62,407.16
11/03/2025			Deposit	666.67		63,073.83
11/03/2025	100300	High Demand Protective Sevices L.L.C.	Invoice: 20242225 (Reference: Security Patrol: 11/2025.)		6,100.00	56,973.83
11/04/2025	100301	Steadfast Alliance	Invoice: SA-16861 (Reference: Pond Maintenance: 11/2025.)		685.00	56,288.83
11/05/2025	110525ACH1	Google	Google Email November		36.00	56,252.83
11/07/2025	110725ACH1	Duke Energy	Various Accounts		5,384.75	50,868.08
11/10/2025			Deposit	666.67		51,534.75
11/10/2025	100302	Vesta District Services	Invoice: 429496 (Reference: Management Fees Nov 25.)		3,292.17	48,242.58
11/10/2025	111025ACH1	Polk County Utilities	Reuse 3 Posner Blvd 09/08/2025 - 10/06/2025		871.50	47,371.08
11/10/2025	111025ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 09/04/2025 - 10/06/2025		33.60	47,337.48
11/12/2025	100303	Yellowstone Landscape	Invoice: 1032794 (Reference: Landscape Maintenance: 11/2025.)		6,825.00	40,512.48
11/18/2025			Funds Transfer	30,000.00		70,512.48
11/21/2025	2641	Florida Dept. of Economic Opportunity	FY 2025/2026 Special District Fee Invoice/Update Form		175.00	70,337.48
11/25/2025	100304	Straley Robin Vericker	Invoice: 27575 (Reference: Legal Services: 10/2025.)		901.50	69,435.98
11/26/2025			Deposit	82,957.05		152,393.03
11/30/2025		**End of Month**		**114,290.39 #**	**24,807.74**	**152,393.03**
12/01/2025			Deposit	666.67		153,059.70
12/01/2025	100305	Yellowstone Landscape	Invoice: 1041181 (Reference: Landscape Maintenance: 12/2025.)		6,825.00	146,234.70
12/01/2025	100306	High Demand Protective Sevices L.L.C.	Invoice: 20242238 (Reference: Security Patrol: 12/2025.)		6,600.00	139,634.70
12/02/2025	100307	Steadfast Alliance	Invoice: SA-17746 (Reference: Pond Maintenance: 12/2025.)		685.00	138,949.70
12/03/2025	120325ACH1	Duke Energy	Various Accounts		71.48	138,878.22
12/03/2025	120325ACH2	Duke Energy	Various Accounts		432.09	138,446.13
12/05/2025	120525ACH	Google	Google Email December		39.20	138,406.93
12/08/2025	120825ACH1	Duke Energy	Various Accounts		5,384.75	133,022.18
12/08/2025	120825ACH2	Polk County Utilities	Reuse 3 Posner Blvd 10/6/25 - 11/5/25		796.75	132,225.43
12/08/2025	120825ACH3	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 10/06/2025 - 11/05/25		33.60	132,191.83
12/08/2025			Deposit	846,735.51		978,927.34
12/11/2025	100308	High Demand Protective Sevices L.L.C.	Invoice: 20242244 (Reference: Security Patrol: 1/2026.)		6,300.00	972,627.34
12/15/2025	100309	Vesta District Services	Invoice: 429984 (Reference: Management Fees Dec 25.)		3,292.17	969,335.17
12/26/2025	100310	Straley Robin Vericker	Invoice: 27671 (Reference: District Counsel: 11/2025.)		280.00	969,055.17
12/26/2025	100311	Business Observer	Invoice: 25-01973K (Reference: Legal Advertising.)		61.25	968,993.92
12/31/2025		**End of Month**		**847,402.18 #**	**30,801.29**	**968,993.92**
01/02/2026	010226ACH1	Duke Energy	Various Accounts		432.09	968,561.83
01/02/2026	010226ACH2	Duke Energy	Various Accounts		68.10	968,493.73
01/02/2026			Deposit	666.67		969,160.40
01/05/2026	010526ACH1	Duke Energy	Various Accounts		5,384.75	963,775.65
01/05/2026	010526ACH2	Google	Google Email January		42.00	963,733.65
01/07/2026	100312	Vesta District Services	Invoice: 430300 (Reference: Management Fees Jan 26.)		3,292.17	960,441.48
01/07/2026	010726ACH1	Polk County Utilities	Reuse 3 Posner Blvd 11/5/25 - 12/5/25		778.00	959,663.48
01/07/2026	010726ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 11/05/2025 - 12/04/25		33.60	959,629.88
01/09/2026			Deposit	90,020.31		1,049,650.19
01/12/2026	100313	Steadfast Alliance	Invoice: SA-18970 (Reference: Pond Maintenance: 1/2026.)		685.00	1,048,965.19
01/12/2026	100314	High Demand Protective Sevices L.L.C.	Invoice: 20242252 (Reference: Security Patrol: 2/2026.)		5,700.00	1,043,265.19
01/16/2026	100315	Polk County Tax Collectors	Invoice: 187 (Reference: Postage.)		199.62	1,043,065.57
01/16/2026	100316	Yellowstone Landscape	Invoice: 1082847 (Reference: Landscape Maintenance Jan 26.)		6,825.00	1,036,240.57

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Date	Number	Name	Memo	Deposits	Payments	Balance
01/20/2026	2642	Mahmoud A. Khatib	BOS Meeting 1/13/26		200.00	1,036,040.57
01/20/2026	2643	Raisa E. Contreras	BOS Meeting 1/13/26		200.00	1,035,840.57
01/20/2026	2644	Victor Khatib	BOS Meeting 1/13/26		200.00	1,035,640.57
01/26/2026	100317	Straley Robin Vericker	Invoice: 27871 (Reference: Legal Services for December 2025.)		3,338.00	1,032,302.57
01/28/2026	100318	Kimley-Horn & Assoc., Inc.	Invoice: 34545932 (Reference: Engineering Services Dec 25.)		1,746.53	1,030,556.04
01/29/2026	100319	High Demand Protective Sevices L.L.C.	Invoice: 20242258 (Reference: Security Patrol: 3/2026.)		6,200.00	1,024,356.04
01/29/2026			Deposit	1,853.60		1,026,209.64
01/30/2026			Deposit	666.67		1,026,876.31
01/30/2026	100320	Business Observer	Invoice: 26-00135K (Reference: Legal Advertising.) Invoice: 26-00153K (Reference: Legal Adver...		105.00	1,026,771.31
01/31/2026		**End of Month**		**93,207.25 #**	**35,429.86**	**1,026,771.31**
02/02/2026	100321	Vesta District Services	Invoice: 430645 (Reference: Management Fees Feb 26.)		3,292.17	1,023,479.14
02/02/2026	100322	Yellowstone Landscape	Invoice: 1093145 (Reference: Landscape Maintenance 2/2026.)		6,825.00	1,016,654.14
02/04/2026	100323	Yellowstone Landscape	Invoice: 1099159 (Reference: Irrigation Repairs.)		224.00	1,016,430.14
02/04/2026	100324	Steadfast Alliance	Invoice: SA-19583 (Reference: Pond Maintenance: 2/2026.)		685.00	1,015,745.14
02/04/2026	020426ACH1	Duke Energy	Various Accounts		82.65	1,015,662.49
02/04/2026	020426ACH2	Duke Energy	Various Accounts		435.44	1,015,227.05
02/05/2026	020526ACH1	Google	Google Email February		42.00	1,015,185.05
02/09/2026	020926ACH1	Duke Energy	Various Accounts		5,452.09	1,009,732.96
02/10/2026	021026ACH1	Polk County Utilities	Reuse 3 Posner Blvd 12/5/25 - 1/6/26		844.25	1,008,888.71
02/10/2026	021026ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 12/5/25 - 1/6/26		33.60	1,008,855.11
02/10/2026	100325	High Demand Protective Sevices L.L.C.	Invoice: 20242263 (Reference: Security Patrol: 4/2026.)		6,000.00	1,002,855.11
02/17/2026	100326	Vesta District Services	Invoice: 430881 (Reference: Billable Expenses - Jan 2026.)		160.50	1,002,694.61
02/18/2026	100327	Kimley-Horn & Assoc., Inc.	Invoice: 34797618 (Reference: Engineering Services Jan 26.)		3,172.85	999,521.76
02/20/2026	100328	Straley Robin Vericker	Invoice: 27951 (Reference: District Counsel Services: 1/2026.)		10,745.00	988,776.76
02/20/2026	100329	Yellowstone Landscape	Invoice: 1112019 (Reference: Storm debris cleanup.)		630.00	988,146.76
02/28/2026		**End of Month**		**0.00 #**	**38,624.55**	**988,146.76**
03/02/2026			Deposit	666.67		988,813.43
03/02/2026	100330	Vesta District Services	Invoice: 431092 (Reference: Management Fees March 26.)		3,292.17	985,521.26
03/03/2026	100331	Steadfast Alliance	Invoice: SA-20608 (Reference: Aquatic Maintenance March 26.)		685.00	984,836.26
03/04/2026	030426ACH1	Duke Energy	Various Accounts		63.83	984,772.43
03/04/2026	030426ACH2	Duke Energy	Various Accounts		422.09	984,350.34
03/05/2026	030526ACH1	Google	Google Email March		42.00	984,308.34
03/09/2026	030926ACH1	Duke Energy	Various Accounts		5,177.90	979,130.44
03/10/2026	031026ACH1	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 1/6/26 - 2/4/26		33.60	979,096.84
03/10/2026	031026ACH2	Polk County Utilities	Reuse 3 Posner Blvd 1/6/26 - 2/4/26		299.25	978,797.59
03/11/2026	100332	Vesta District Services	Invoice: 431332 (Reference: Form 1099 Filing.)		4.06	978,793.53
03/11/2026	100333	Yellowstone Landscape	Invoice: 1128033 (Reference: Landscape Maintenance: 3/2026.)		6,825.00	971,968.53
03/13/2026			Deposit	8,923.97		980,892.50
03/23/2026	100334	Straley Robin Vericker	Invoice: 28072 (Reference: Legal Services: 2/2026.)		805.00	980,087.50
03/24/2026	2645	Hind Gara	BOS Meeting 3/10/26		200.00	979,887.50
03/24/2026	2646	Kelly Froelich	BOS Meeting 3/10/26		200.00	979,687.50
03/24/2026	2647	Mahmoud A. Khatib	BOS Meeting 3/10/26		200.00	979,487.50
03/24/2026	2648	Raisa E. Contreras	BOS Meeting 3/10/26		200.00	979,287.50
03/24/2026	2649	Victor Khatib	BOS Meeting 3/10/26		200.00	979,087.50
03/30/2026			Deposit	666.67		979,754.17
03/31/2026		**End of Month**		**10,257.31 #**	**18,649.90**	**979,754.17**
04/02/2026	100335	Steadfast Alliance	Invoice: SA-21747 (Reference: Routine Aquatic Maintenance Apr 26.)		685.00	979,069.17
04/02/2026	040226ACH1	Duke Energy	Various Accounts		61.64	979,007.53
04/02/2026	040226ACH2	Duke Energy	Various Accounts		422.05	978,585.48
04/06/2026	100336	Vesta District Services	Invoice: 431773 (Reference: Management Fees Apr 26.)		3,292.17	975,293.31
04/06/2026	100337	Yellowstone Landscape	Invoice: 1144513 (Reference: Quarterly Palm Injections.)		342.48	974,950.83
04/06/2026	040626ACH1	Google	Google Email April		42.00	974,908.83
04/07/2026	100338	Yellowstone Landscape	Invoice: 1146901 (Reference: Landscape Maintenance: 4/2026.)		6,825.00	968,083.83
04/07/2026	040726ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 2/4/26 - 3/5/26		33.60	968,050.23
04/07/2026	040726ACH1	Polk County Utilities	Reuse 3 Posner Blvd 2/4/26 - 3/9/26		433.00	967,617.23
04/08/2026	040826ACH1	Duke Energy	Various Accounts		5,177.11	962,440.12
04/10/2026	2650	US Bank tax distribution			170,277.57	792,162.55
04/14/2026	100339	Vesta District Services	Invoice: 431910 (Reference: Billable Expenses - Mar 2026.)		204.06	791,958.49
04/17/2026			Deposit	191,097.88		983,056.37
04/20/2026	100340	High Demand Protective Sevices L.L.C.	Invoice: 20242275 (Reference: Security Patrol: 5/26 & 6/26.)		6,200.00	976,856.37
04/21/2026	100341	Straley Robin Vericker	Invoice: 28309 (Reference: Legal Services: 3/2026.)		2,988.88	973,867.49
04/29/2026			Funds Transfer		700,000.00	273,867.49
04/30/2026	100342	Kimley-Horn & Assoc., Inc.	Invoice: 35359710 (Reference: Engineering Services Mar 26.)		4,170.48	269,697.01
04/30/2026			Deposit	155.30		269,852.31
04/30/2026		**End of Month**		**191,253.18 #**	**901,155.04**	**269,852.31**

Return to Agenda

EXHIBIT 10

Return to Agenda

City Center
Community Development District

Financial Statements
(Unaudited)

May 31, 2026

Return to Agenda

City Center CDD
Balance Sheet
May 31, 2026

		General Fund	Capital Reserve Fund	Debt Service 2015 (05A)	Debt Service 2015 (07A)	TOTAL
1	Operating	$ 233,781	$ -	$ -	$ -	$ 233,781
2	Money Market	1,343,944	-	-	-	1,343,944
3	Investments:					
4	Revenue Fund	-	-	131,042	171,932	302,975
5	Interest Fund	-	-	-	-	-
6	Reserve	-	-	50,000	50,000	100,000
7	Prepayment	-	-	60	308	368
8	Sinking Fund	-	-	-	-	-
9	Accounts Receivable	-	-	-	-	-
10	Assessments Receivable - On Roll	-	-	-	-	-
11	Undeposited Funds	-	-	-	-	-
12	Due From Other Funds	-	872,767	14,535	17,232	904,534
13	Deposits (Utility)	865	-	-	-	865
14	Prepaid Expense	2,694	-	-	-	2,694
15	**TOTAL ASSETS**	**$ 1,581,284**	**$ 872,767**	**$ 195,637**	**$ 239,472**	**$ 2,889,160**
16	**LIABILITIES**					
17	Accounts Payable	$ 42,129	$ -	$ -	$ -	$ 42,129
18	Deferred Revenue On Roll	-	-	-	-	-
19	Due To Other Funds	904,534	-	-	-	904,534
20	Accrued Expenses	-	-	-	-	-
21	**TOTAL LIABILITIES**	**946,663**	**-**	**-**	**-**	**946,663**
22	**FUND BALANCE**					
23	Nonspendable					-
24	Prepaid & Deposits	3,559	-	-	-	3,559
25	Unassigned	631,062	872,767	195,637	239,472	1,938,938
26	**TOTAL FUND BALANCE**	**634,621**	**872,767**	**195,637**	**239,472**	**1,942,497**
27	**TOTAL LIABILITIES & FUND BALANCE**	**$ 1,581,284**	**$ 872,767**	**$ 195,637**	**$ 239,472**	**$ 2,889,160**

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City Center CDD
General Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to May 31, 2026

		FY 2026 Budget	FY 2026 May	FY 2026 Year-to-Date	VARIANCE to Budget	% Actual FY Budget
1	**REVENUES**					
2	On Roll Special Assessments	$ 501,099	$ -	$ 502,229	$ 1,130	100%
3	Interest Revenue	-	3,622	15,885	15,885	
4	Miscellaneous Revenue	-	-	13,591	13,591	
5	**TOTAL REVENUES**	**$ 501,099**	**$ 3,622**	**$ 531,705**	**$ 30,606**	**106%**
6	**EXPENDITURES**					
7	**ADMINISTRATIVE**					
8	Supervisor Compensation	$ 9,000	$ 800	$ 2,400	$ (6,600)	27%
9	District Management	38,325	3,194	25,550	(12,775)	67%
10	Facility Rental	2,000	200	561	(1,440)	28%
11	Regulatory & Permit Fees	175	-	175	-	100%
12	Miscellaneous Fees	500	-	-	(500)	0%
13	Auditing Services	3,700	-	-	(3,700)	0%
14	Legal Advertising	2,500	55	221	(2,279)	9%
15	Bank Fees	100	-	-	(100)	0%
16	District Engineer	15,000	-	14,406	(594)	96%
17	Legal Services - General	20,000	285	19,343	(657)	97%
18	Web-Site / Email System - IT Support	2,200	42	1,836	(364)	83%
19	Administrative Contingency	500	-	8	(492)	2%
20	Assessment Collection Fees	11,000	-	200	(10,800)	2%
21	Assessment Preparation	551	53	420	(131)	76%
22	**TOTAL GENERAL ADMINISTRATION**	**105,551**	**4,628**	**65,120**	**(40,431)**	**62%**
23	**INSURANCE**					
24	Insurance (Public Officials, Liability, Property)	16,560	-	10,768	(5,792)	65%
25	**TOTAL INSURANCE**	**16,560**	**-**	**10,768**	**(5,792)**	**65%**
26	**DEBT SERVICE ADMINISTRATION**					
27	Dissemination Services (Disclosure Report)	5,513	-	5,513	-	100%
28	Arbitrage Rebate Calculation	1,000	-	-	(1,000)	0%
29	Bond Amortization	551	46	367	(184)	67%
30	Trustee Fees	5,500	-	5,388	(112)	98%
31	**TOTAL DEBT SERVICE ADMINISTRATION**	**12,564**	**46**	**11,268**	**(1,296)**	**90%**
32	**FIELD OPERATIONS & MAINTENANCE**					
33	Utility - Electricity & Streetlights	82,400	5,674	46,299	(36,101)	56%
34	Utility - Water (Reclaimed)	3,500	365	5,318	1,818	152%
35	Pond Maintenance	10,474	685	5,480	(4,994)	52%
36	Landscape Maintenance	105,000	12,125	61,215	(43,785)	58%
37	Landscape Replenishment	5,000	28,347	28,347	23,347	567%
38	Irrigation Maintenance	4,000	2,638	2,862	(1,138)	72%
39	Field - Contingency	6,300	-	-	(6,300)	0%
40	Capital Improvements	21,000	-	-	(21,000)	0%
41	Security Patrol	78,750	-	61,750	(17,000)	78%
42	Maintenance Contingency	50,000	-	-	(50,000)	0%
43	**TOTAL FIELD OPERATIONS**	**366,424**	**49,834**	**211,270**	**(155,154)**	**58%**
44	**TOTAL EXPENDITURES**	**$ 501,099**	**$ 54,508**	**$ 298,425**	**$ (202,674)**	**60%**
45	**REVENUES OVER (UNDER) EXPENDITURES**	**-**	**(50,886)**	**233,279**	**233,279**	
46	**OTHER FINANCING SOURCES & USES**					
47	Transfers In	-	-	-	-	
48	Transfers Out	-	-	-	-	
49	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**	**-**	
50	**NET CHANGE IN FUND BALANCE**	**$ -**	**$ (50,886)**	**$ 233,279**	**$ 233,279**	
51	Fund Balance - Beginning	138,962		401,342	262,379	
52	**FUND BALANCE - ENDING - PROJECTED**	**$ 138,962**		**$ 634,620.85**	**$ 495,659**	

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City Center CDD
Capital Reserve Fund (CRF)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to May 31, 2026

		FY 2026 Budget	FY 2026 Year-to-Date	VARIANCE to Budget
1	**REVENUES**			
2	Special Assessments - On Roll (Net)	$ 508,000	$ 509,142	$ 1,142
3	Interest & Miscellaneous	-	-	-
4	**TOTAL REVENUES**	**508,000**	**509,142**	**1,142**
5	**EXPENDITURES**			
6	Renewal And Replacement	5,000	-	(5,000)
7	Capital Improvement Plan	503,000	-	(503,000)
8	**TOTAL EXPENDITURES**	**508,000**	**-**	**(508,000)**
9	**REVENUES OVER (UNDER) EXPENDITURES**	**-**	**509,142**	**509,142**
10	**OTHER FINANCING SOURCES & USES**			
11	Transfers In	-	-	-
12	Transfers Out	-	-	-
13	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**
14	**NET CHANGE IN FUND BALANCE**	**-**	**509,142**	**509,142**
15	Fund Balance - Beginning	50,936	363,625	**312,689**
16	**FUND BALANCE - ENDING - PROJECTED**	**$ 50,936**	**$ 872,767**	**$ 821,831**

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City Center CDD
Debt Service Fund- Series 2015 (05A)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to May 31, 2026

		FY 2026 Budget	FY 2026 Year-to-Date	VARIANCE to Budget
1	**REVENUES**			
2	Special Assessments - On Roll (Net)	$ 91,951	$ 92,174	$ 223
3	Special Assessments - Excess Fees	-	-	-
4	Interest Revenue	-	4,188	4,188
5	**TOTAL REVENUES**	**91,951**	**96,363**	**4,412**
6	**EXPENDITURES**			
7	Interest Expense			
8	** November 1, 2025*	*29,340*	*22,326*	*7,014*
9	May 1, 2026	22,387	22,326	61
10	November 1, 2026	20,917	-	20,917
11	Principal Retirement			
12	May 1, 2026	48,000	48,000	-
13	**TOTAL EXPENDITURES**	**91,304**	**92,651**	**1,347**
14	**REVENUES OVER (UNDER) EXPENDITURES**	**647**	**3,712**	**3,064**
15	**OTHER FINANCING SOURCES & USES**			
16	Transfers In	-	-	-
17	Transfers Out	-	-	-
18	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**
19	**NET CHANGE IN FUND BALANCE**	**647**	**3,712**	**3,064**
20	Fund Balance - Beginning		191,926	191,926
21	**FUND BALANCE - ENDING - PROJECTED**	**$ 647**	**$ 195,637**	**$ 194,990**

** financed by prior year revenue*

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City Center CDD
Debt Service Fund- Series 2015 (07A)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to May 31, 2026

		FY 2026 Budget	FY 2026 Year-to-Date	VARIANCE to Budget
1	**REVENUES**			
2	Special Assessments - On Roll (Net)	$ 108,990	$ 109,275	$ 285
3	Special Assessments - Excess Fees	-	-	-
4	Interest Revenue	-	5,087	5,087
5	**TOTAL REVENUES**	**108,990**	**114,362**	**5,372**
6	**EXPENDITURES**			
7	Interest Expense			
8	** November 1, 2025*	*29,340*	*29,340*	-
9	May 1, 2026	29,340	29,340	-
10	November 1, 2026	27,810	-	27,810
11	Principal Retirement			
12	May 1, 2026	51,000	51,000	-
13	**TOTAL EXPENDITURES**	**108,150**	**109,680**	**1,530**
14	**REVENUES OVER (UNDER) EXPENDITURES**	**840**	**4,682**	**3,842**
15	**OTHER FINANCING SOURCES & USES**			
16	Transfers In	-	-	-
17	Transfers Out	-	-	-
18	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**
19	**NET CHANGE IN FUND BALANCE**	**840**	**4,682**	**3,842**
20	Fund Balance - Beginning		234,790	234,790
21	**FUND BALANCE - ENDING - PROJECTED**	**$ 840**	**$ 239,472**	**$ 238,632**

** financed by prior year revenue*

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City Center CDD

Check Register - FY 2026

Date	Number	Name	Memo	Deposits	Payments	Balance
09/30/2025		**Beginning of Year**				**283,063.45**
10/01/2025	100292	Straley Robin Vericker	Invoice: 27244 (Reference: Legal Services Aug 25.)		242.00	96,007.04
10/03/2025	100325ACH1	Duke Energy	Various Accounts		74.65	89,107.39
10/03/2025	100325ACH2	Duke Energy	Various Accounts		432.09	88,675.30
10/06/2025	100625ACH3	Google	Google Email October		36.00	88,639.30
10/07/2025	100295	Steadfast Alliance	Invoice: SA-15948 (Reference: Routine Aquatic Maintenance Oct 25.)		685.00	87,954.30
10/07/2025	100296	Vesta District Services	Invoice: 428928 (Reference: Management Fees Oct 25.)		3,292.17	84,662.13
10/08/2025	100297	Vesta District Services	Invoice: 428975 (Reference: Dissemination Agent Fee.)		5,513.00	79,149.13
10/08/2025	2639	Egis Insurance & Risk Advisors	Insurance FY Policy# 100125234 10/01/25-10/01/26		10,768.00	68,381.13
10/08/2025	100825ACH1	Duke Energy	Various Accounts		5,384.75	62,996.38
10/08/2025	100825ACH2	Polk County Utilities	Reuse 3 Posner Blvd 08/05/2025 - 09/08/2025		527.00	62,469.38
10/08/2025	100825ACH3	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 08/05/2025 - 09/04/2025		33.60	62,435.78
10/14/2025	100298	Yellowstone Landscape	Invoice: 1014654 (Reference: Irrigation Repairs.)		307.00	62,128.78
10/21/2025	100299	Straley Robin Vericker	Invoice: 27334 (Reference: General Counsel Sept 25.)		385.00	61,743.78
10/28/2025	2640	SchoolNow			1,515.00	60,228.78
10/30/2025	407		FY25 Excess Fees collected FY26	2,681.60		62,910.38
10/31/2025		**End of Month**		**2,681.60**	**29,195.26**	**62,910.38**
11/03/2025	110325ACH1	Duke Energy	Various Accounts		71.13	62,839.25
11/03/2025	110325ACH2	Duke Energy	Various Accounts		432.09	62,407.16
11/03/2025			Deposit	666.67		63,073.83
11/03/2025	100300	High Demand Protective Sevices L.L.C.	Invoice: 20242225 (Reference: Security Patrol: 11/2025.)		6,100.00	56,973.83
11/04/2025	100301	Steadfast Alliance	Invoice: SA-16861 (Reference: Pond Maintenance: 11/2025.)		685.00	56,288.83
11/05/2025	110525ACH1	Google	Google Email November		36.00	56,252.83
11/07/2025	110725ACH1	Duke Energy	Various Accounts		5,384.75	50,868.08
11/10/2025			Deposit	666.67		51,534.75
11/10/2025	100302	Vesta District Services	Invoice: 429496 (Reference: Management Fees Nov 25.)		3,292.17	48,242.58
11/10/2025	111025ACH1	Polk County Utilities	Reuse 3 Posner Blvd 09/08/2025 - 10/06/2025		871.50	47,371.08
11/10/2025	111025ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 09/04/2025 - 10/06/2025		33.60	47,337.48
11/12/2025	100303	Yellowstone Landscape	Invoice: 1032794 (Reference: Landscape Maintenance: 11/2025.)		6,825.00	40,512.48
11/18/2025			Funds Transfer	30,000.00		70,512.48
11/21/2025	2641	Florida Dept. of Economic Opportunity	FY 2025/2026 Special District Fee Invoice/Update Form		175.00	70,337.48
11/25/2025	100304	Straley Robin Vericker	Invoice: 27575 (Reference: Legal Services: 10/2025.)		901.50	69,435.98
11/26/2025			Deposit	82,957.05		152,393.03
11/30/2025		**End of Month**		**114,290.39**	**24,807.74**	**152,393.03**
12/01/2025			Deposit	666.67		153,059.70
12/01/2025	100305	Yellowstone Landscape	Invoice: 1041181 (Reference: Landscape Maintenance: 12/2025.)		6,825.00	146,234.70
12/01/2025	100306	High Demand Protective Sevices L.L.C.	Invoice: 20242238 (Reference: Security Patrol: 12/2025.)		6,600.00	139,634.70
12/02/2025	100307	Steadfast Alliance	Invoice: SA-17746 (Reference: Pond Maintenance: 12/2025.)		685.00	138,949.70
12/03/2025	120325ACH1	Duke Energy	Various Accounts		71.48	138,878.22
12/03/2025	120325ACH2	Duke Energy	Various Accounts		432.09	138,446.13
12/05/2025	120525ACH	Google	Google Email December		39.20	138,406.93
12/08/2025	120825ACH1	Duke Energy	Various Accounts		5,384.75	133,022.18
12/08/2025	120825ACH2	Polk County Utilities	Reuse 3 Posner Blvd 10/6/25 - 11/5/25		796.75	132,225.43
12/08/2025	120825ACH3	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 10/06/2025 - 11/05/25		33.60	132,191.83
12/08/2025			Deposit	846,735.51		978,927.34
12/11/2025	100308	High Demand Protective Sevices L.L.C.	Invoice: 20242244 (Reference: Security Patrol: 1/2026.)		6,300.00	972,627.34
12/15/2025	100309	Vesta District Services	Invoice: 429984 (Reference: Management Fees Dec 25.)		3,292.17	969,335.17
12/26/2025	100310	Straley Robin Vericker	Invoice: 27671 (Reference: District Counsel: 11/2025.)		280.00	969,055.17
12/26/2025	100311	Business Observer	Invoice: 25-01973K (Reference: Legal Advertising.)		61.25	968,993.92
12/31/2025		**End of Month**		**847,402.18**	**30,801.29**	**968,993.92**
01/02/2026	010226ACH1	Duke Energy	Various Accounts		432.09	968,561.83
01/02/2026	010226ACH2	Duke Energy	Various Accounts		68.10	968,493.73
01/02/2026			Deposit	666.67		969,160.40
01/05/2026	010526ACH1	Duke Energy	Various Accounts		5,384.75	963,775.65
01/05/2026	010526ACH2	Google	Google Email January		42.00	963,733.65
01/07/2026	100312	Vesta District Services	Invoice: 430300 (Reference: Management Fees Jan 26.)		3,292.17	960,441.48
01/07/2026	010726ACH1	Polk County Utilities	Reuse 3 Posner Blvd 11/5/25 - 12/5/25		778.00	959,663.48
01/07/2026	010726ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 11/05/2025 - 12/04/25		33.60	959,629.88
01/09/2026			Deposit	90,020.31		1,049,650.19
01/12/2026	100313	Steadfast Alliance	Invoice: SA-18970 (Reference: Pond Maintenance: 1/2026.)		685.00	1,048,965.19
01/12/2026	100314	High Demand Protective Sevices L.L.C.	Invoice: 20242252 (Reference: Security Patrol: 2/2026.)		5,700.00	1,043,265.19
01/16/2026	100315	Polk County Tax Collectors	Invoice: 187 (Reference: Postage.)		199.62	1,043,065.57
01/16/2026	100316	Yellowstone Landscape	Invoice: 1082847 (Reference: Landscape Maintenance Jan 26.)		6,825.00	1,036,240.57
01/20/2026	2642	Mahmoud A. Khatib	BOS Meeting 1/13/26		200.00	1,036,040.57
01/20/2026	2643	Raisa E. Contreras	BOS Meeting 1/13/26		200.00	1,035,840.57
01/20/2026	2644	Victor Khatib	BOS Meeting 1/13/26		200.00	1,035,640.57
01/26/2026	100317	Straley Robin Vericker	Invoice: 27871 (Reference: Legal Services for December 2025.)		3,338.00	1,032,302.57
01/28/2026	100318	Kimley-Horn & Assoc., Inc.	Invoice: 34545932 (Reference: Engineering Services Dec 25.)		1,746.53	1,030,556.04
01/29/2026	100319	High Demand Protective Sevices L.L.C.	Invoice: 20242258 (Reference: Security Patrol: 3/2026.)		6,200.00	1,024,356.04
01/29/2026			Deposit	1,853.60		1,026,209.64
01/30/2026			Deposit	666.67		1,026,876.31
01/30/2026	100320	Business Observer	Invoice: 26-00135K (Reference: Legal Advertising.) Invoice: 26-00153K (Reference: Legal Adver...		105.00	1,026,771.31
01/31/2026		**End of Month**		**93,207.25**	**35,429.86**	**1,026,771.31**

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Date	Number	Name	Memo	Deposits	Payments	Balance
02/02/2026	100321	Vesta District Services	Invoice: 430645 (Reference: Management Fees Feb 26.)		3,292.17	1,023,479.14
02/02/2026	100322	Yellowstone Landscape	Invoice: 1093145 (Reference: Landscape Maintenance 2/2026.)		6,825.00	1,016,654.14
02/04/2026	100323	Yellowstone Landscape	Invoice: 1099159 (Reference: Irrigation Repairs.)		224.00	1,016,430.14
02/04/2026	100324	Steadfast Alliance	Invoice: SA-19583 (Reference: Pond Maintenance: 2/2026.)		685.00	1,015,745.14
02/04/2026	020426ACH1	Duke Energy	Various Accounts		82.65	1,015,662.49
02/04/2026	020426ACH2	Duke Energy	Various Accounts		435.44	1,015,227.05
02/05/2026	020526ACH1	Google	Google Email February		42.00	1,015,185.05
02/09/2026	020926ACH1	Duke Energy	Various Accounts		5,452.09	1,009,732.96
02/10/2026	021026ACH1	Polk County Utilities	Reuse 3 Posner Blvd 12/5/25 - 1/6/26		844.25	1,008,888.71
02/10/2026	021026ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 12/5/25 - 1/6/26		33.60	1,008,855.11
02/10/2026	100325	High Demand Protective Sevices L.L.C.	Invoice: 20242263 (Reference: Security Patrol: 4/2026.)		6,000.00	1,002,855.11
02/17/2026	100326	Vesta District Services	Invoice: 430881 (Reference: Billable Expenses - Jan 2026.)		160.50	1,002,694.61
02/18/2026	100327	Kimley-Horn & Assoc., Inc.	Invoice: 34797618 (Reference: Engineering Services Jan 26.)		3,172.85	999,521.76
02/20/2026	100328	Straley Robin Vericker	Invoice: 27951 (Reference: District Counsel Services: 1/2026.)		10,745.00	988,776.76
02/20/2026	100329	Yellowstone Landscape	Invoice: 1112019 (Reference: Storm debris cleanup.)		630.00	988,146.76
02/28/2026		**End of Month**		**0.00**	**38,624.55**	**988,146.76**
03/02/2026			Deposit	666.67		988,813.43
03/02/2026	100330	Vesta District Services	Invoice: 431092 (Reference: Management Fees March 26.)		3,292.17	985,521.26
03/03/2026	100331	Steadfast Alliance	Invoice: SA-20608 (Reference: Aquatic Maintenance March 26.)		685.00	984,836.26
03/04/2026	030426ACH1	Duke Energy	Various Accounts		63.83	984,772.43
03/04/2026	030426ACH2	Duke Energy	Various Accounts		422.09	984,350.34
03/05/2026	030526ACH1	Google	Google Email March		42.00	984,308.34
03/09/2026	030926ACH1	Duke Energy	Various Accounts		5,177.90	979,130.44
03/10/2026	031026ACH1	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 1/6/26 - 2/4/26		33.60	979,096.84
03/10/2026	031026ACH2	Polk County Utilities	Reuse 3 Posner Blvd 1/6/26 - 2/4/26		299.25	978,797.59
03/11/2026	100332	Vesta District Services	Invoice: 431332 (Reference: Form 1099 Filing.)		4.06	978,793.53
03/11/2026	100333	Yellowstone Landscape	Invoice: 1128033 (Reference: Landscape Maintenance: 3/2026.)		6,825.00	971,968.53
03/13/2026			Deposit	8,923.97		980,892.50
03/23/2026	100334	Straley Robin Vericker	Invoice: 28072 (Reference: Legal Services: 2/2026.)		805.00	980,087.50
03/24/2026	2645	Hind Gara	BOS Meeting 3/10/26		200.00	979,887.50
03/24/2026	2646	Kelly Froelich	BOS Meeting 3/10/26		200.00	979,687.50
03/24/2026	2647	Mahmoud A. Khatib	BOS Meeting 3/10/26		200.00	979,487.50
03/24/2026	2648	Raisa E. Contreras	BOS Meeting 3/10/26		200.00	979,287.50
03/24/2026	2649	Victor Khatib	BOS Meeting 3/10/26		200.00	979,087.50
03/30/2026			Deposit	666.67		979,754.17
03/31/2026		**End of Month**		**10,257.31**	**18,649.90**	**979,754.17**
04/02/2026	100335	Steadfast Alliance	Invoice: SA-21747 (Reference: Routine Aquatic Maintenance Apr 26.)		685.00	979,069.17
04/02/2026	040226ACH1	Duke Energy	Various Accounts		61.64	979,007.53
04/02/2026	040226ACH2	Duke Energy	Various Accounts		422.05	978,585.48
04/06/2026	100336	Vesta District Services	Invoice: 431773 (Reference: Management Fees Apr 26.)		3,292.17	975,293.31
04/06/2026	100337	Yellowstone Landscape	Invoice: 1144513 (Reference: Quarterly Palm Injections.)		342.48	974,950.83
04/06/2026	040626ACH1	Google	Google Email April		42.00	974,908.83
04/07/2026	100338	Yellowstone Landscape	Invoice: 1146901 (Reference: Landscape Maintenance: 4/2026.)		6,825.00	968,083.83
04/07/2026	040726ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 2/4/26 - 3/5/26		33.60	968,050.23
04/07/2026	040726ACH1	Polk County Utilities	Reuse 3 Posner Blvd 2/4/26 - 3/9/26		433.00	967,617.23
04/08/2026	040826ACH1	Duke Energy	Various Accounts		5,177.11	962,440.12
04/10/2026	2650	US Bank tax distribution			170,277.57	792,162.55
04/14/2026	100339	Vesta District Services	Invoice: 431910 (Reference: Billable Expenses - Mar 2026.)		204.06	791,958.49
04/17/2026			Deposit	191,097.88		983,056.37
04/20/2026	100340	High Demand Protective Sevices L.L.C.	Invoice: 20242275 (Reference: Security Patrol: 5/26 & 6/26.)		6,200.00	976,856.37
04/21/2026	100341	Straley Robin Vericker	Invoice: 28309 (Reference: Legal Services: 3/2026.)		2,988.88	973,867.49
04/29/2026			Funds Transfer		700,000.00	273,867.49
04/30/2026	100342	Kimley-Horn & Assoc., Inc.	Invoice: 35359710 (Reference: Engineering Services Mar 26.)		4,170.48	269,697.01
04/30/2026			Deposit	155.30		269,852.31
04/30/2026		**End of Month**		**191,253.18**	**901,155.04**	**269,852.31**
05/01/2026	100343	Steadfast Alliance	Invoice: SA-22858 (Reference: Routine Aquatic Maintenance May 26.)		685.00	269,167.31
05/04/2026	050426ACH1	Duke Energy	Various Accounts		69.20	269,098.11
05/05/2026	100344	Yellowstone Landscape	Invoice: 1158531 (Reference: Quarterly Palm Injections.) Invoice: 1163388 (Reference: Landsca...		7,167.48	261,930.63
05/05/2026	100345	High Demand Protective Sevices L.L.C.	Invoice: 20242291 (Reference: Guard Services 7/1/26 - 8/31/26.)		6,250.00	255,680.63
05/05/2026	050526ACH1	Google	Google Email May		42.00	255,638.63
05/06/2026	100346	Yellowstone Landscape	Invoice: 1168199 (Reference: Palm Tree Trimming.)		5,300.00	250,338.63
05/06/2026	050626ACH1	Duke Energy	Various Accounts		422.05	249,916.58
05/08/2026	050826ACH1	Duke Energy	Various Accounts		5,177.11	244,739.47
05/11/2026	051126ACH1	Polk County Utilities	Reuse 3 Posner Blvd 3/9/26 - 4/8/26		694.25	244,045.22
05/11/2026	051126ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 3/5/26 - 4/6/26		33.60	244,011.62
05/13/2026	100347	Vesta District Services	Invoice: 432464 (Reference: Management Fees May 26.)		3,292.17	240,719.45
05/14/2026	100348	Straley Robin Vericker	Invoice: 28318 (Reference: Legal Services: 4/2026.)		285.00	240,434.45
05/14/2026	100349	Victor Khatib	Invoice: 051226 BOS (Reference: BOS Meeting 5/12/26.)		200.00	240,234.45
05/14/2026	100350	Hind Gara	Invoice: 051226 BOS (Reference: BOS Meeting 5/12/26.)		200.00	240,034.45
05/14/2026	100351	Yellowstone Landscape	Invoice: 1173813 (Reference: Irrigation Repairs Mar & Apr 26.)		482.40	239,552.05
05/14/2026	100352	Kelly Froelich	Invoice: 051226 BOS (Reference: BOS Meeting 5/12/26.)		200.00	239,352.05
05/14/2026	100353	Mahmoud A. Khatib	Invoice: 051226 BOS (Reference: BOS Meeting 5/12/26.)		200.00	239,152.05
05/18/2026	100354	Business Observer	Invoice: 26-00914K (Reference: Legal Ad: Candidate Qualifying.)		54.69	239,097.36
05/26/2026	100355	Kimley-Horn & Assoc., Inc.	Invoice: 35675355 (Reference: District Engineer Services: 4/2025.)		5,316.31	233,781.05
05/31/2026		**End of Month**		**0.00**	**36,071.26**	**233,781.05**

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EXHIBIT 11

Return to Agenda

City Center
Community Development District

Financial Statements
(Unaudited)

June 30, 2026

Return to Agenda

City Center CDD
Balance Sheet
June 30, 2026

		General Fund	Capital Reserve Fund	Debt Service 2015 (05A)	Debt Service 2015 (07A)	TOTAL
1	Operating	$ 192,122	$ -	$ -	$ -	$ 192,122
2	Money Market	1,347,446	-	-	-	1,347,446
3	Investments:					
4	Revenue Fund	-	-	131,540	172,543	304,084
5	Interest Fund	-	-	-	-	-
6	Reserve	-	-	50,000	50,000	100,000
7	Prepayment	-	-	60	308	368
8	Sinking Fund	-	-	-	-	-
9	Accounts Receivable	-	-	-	-	-
10	Assessments Receivable - On Roll	-	-	-	-	-
11	Undeposited Funds	-	-	-	-	-
12	Due From Other Funds	-	882,754	16,343	19,375	918,472
13	Deposits (Utility)	865	-	-	-	865
14	Prepaid Expense	2,694	-	-	-	2,694
15	**TOTAL ASSETS**	**$ 1,543,126**	**$ 882,754**	**$ 197,943**	**$ 242,227**	**$ 2,866,050**
16	**LIABILITIES**					
17	Accounts Payable	$ 9,868	$ -	$ -	$ -	$ 9,868
18	Deferred Revenue On Roll	-	-	-	-	-
19	Due To Other Funds	918,472	-	-	-	918,472
20	Accrued Expenses	-	-	-	-	-
21	**TOTAL LIABILITIES**	**928,341**	**-**	**-**	**-**	**928,341**
22	**FUND BALANCE**					
23	Nonspendable					-
24	Prepaid & Deposits	3,559	-	-	-	3,559
25	Unassigned	611,227	882,754	197,943	242,227	1,934,150
26	**TOTAL FUND BALANCE**	**614,786**	**882,754**	**197,943**	**242,227**	**1,937,709**
27	**TOTAL LIABILITIES & FUND BALANCE**	**$ 1,543,126**	**$ 882,754**	**$ 197,943**	**$ 242,227**	**$ 2,866,050**

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City Center CDD
General Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to June 30, 2026

		FY 2026 Budget	FY 2026 June	FY 2026 Year-to-Date	VARIANCE to Budget	% Actual FY Budget
1	**REVENUES**					
2	On Roll Special Assessments	$ 501,099	$ 9,851	$ 512,080	$ 10,981	102%
3	Interest Revenue	-	3,502	19,387	19,387	0%
4	Miscellaneous Revenue	-	-	13,591	13,591	0%
5	**TOTAL REVENUES**	**$ 501,099**	**$ 13,353**	**$ 545,058**	**$ 43,959**	**109%**
6	**EXPENDITURES**					
7	**ADMINISTRATIVE**					
8	Supervisor Compensation	$ 9,000	$ -	$ 2,400	$ (6,600)	27%
9	District Management	38,325	3,194	28,744	(9,581)	75%
10	Facility Rental	2,000	-	561	(1,440)	28%
11	Regulatory & Permit Fees	175	-	175	-	100%
12	Miscellaneous Fees	500	-	-	(500)	0%
13	Auditing Services	3,700	3,700	3,700	-	100%
14	Legal Advertising	2,500	-	221	(2,279)	9%
15	Bank Fees	100	-	-	(100)	0%
16	District Engineer	15,000	2,739	17,146	2,146	114%
17	Legal Services - General	20,000	1,734	21,077	1,077	105%
18	Web-Site / Email System - IT Support	2,200	42	1,878	(322)	85%
19	Administrative Contingency	500	-	8	(492)	2%
20	Assessment Collection Fees	11,000	-	200	(10,800)	2%
21	Assessment Preparation	551	53	473	(79)	86%
22	**TOTAL GENERAL ADMINISTRATION**	**105,551**	**11,461**	**76,581**	**(28,970)**	**73%**
23	**INSURANCE**					
24	Insurance (Public Officials, Liability, Property)	16,560	-	10,768	(5,792)	65%
25	**TOTAL INSURANCE**	**16,560**	**-**	**10,768**	**(5,792)**	**65%**
26	**DEBT SERVICE ADMINISTRATION**					
27	Dissemination Services (Disclosure Report)	5,513	-	5,513	-	100%
28	Arbitrage Rebate Calculation	1,000	500	500	(500)	50%
29	Bond Amortization	551	46	413	(138)	75%
30	Trustee Fees	5,500	-	5,388	(112)	98%
31	**TOTAL DEBT SERVICE ADMINISTRATION**	**12,564**	**546**	**11,814**	**(750)**	**94%**
32	**FIELD OPERATIONS & MAINTENANCE**					
33	Utility - Electricity & Streetlights	82,400	5,621	51,920	(30,480)	63%
34	Utility - Water (Reclaimed)	3,500	1,508	6,825	3,325	195%
35	Pond Maintenance	10,474	685	6,165	(4,309)	59%
36	Landscape Maintenance	105,000	7,167	67,752	(37,248)	65%
37	Landscape Replenishment	5,000	-	28,977	23,977	580%
38	Irrigation Maintenance	4,000	-	2,862	(1,138)	72%
39	Field - Contingency	6,300	-	-	(6,300)	0%
40	Capital Improvements	21,000	-	-	(21,000)	0%
41	Security Patrol	78,750	6,200	67,950	(10,800)	86%
42	Maintenance Contingency	50,000	-	-	(50,000)	0%
43	**TOTAL FIELD OPERATIONS**	**366,424**	**21,181**	**232,451**	**(133,973)**	**63%**
44	**TOTAL EXPENDITURES**	**$ 501,099**	**$ 33,188**	**$ 331,614**	**$ (169,485)**	**66%**
45	**REVENUES OVER (UNDER) EXPENDITURES**	**-**	**(19,835)**	**213,444**	**213,444**	
46	**OTHER FINANCING SOURCES & USES**					
47	Transfers In	-	-	-	-	
48	Transfers Out	-	-	-	-	
49	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**	**-**	
50	**NET CHANGE IN FUND BALANCE**	**$ -**	**$ (19,835)**	**$ 213,444**	**$ 213,444**	
51	Fund Balance - Beginning	138,962		401,342	262,379	
52	**FUND BALANCE - ENDING - PROJECTED**	**$ 138,962**		**$ 614,785.51**	**$ 475,823**	

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City Center CDD
Capital Reserve Fund (CRF)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to June 30, 2026

		FY 2026 Budget	FY 2026 Year-to-Date	VARIANCE to Budget
1	**REVENUES**			
2	Special Assessments - On Roll (Net)	$ 508,000	$ 519,129	$ 11,129
3	Interest & Miscellaneous	-	-	-
4	**TOTAL REVENUES**	**508,000**	**519,129**	**11,129**
5	**EXPENDITURES**			
6	Renewal And Replacement	5,000	-	(5,000)
7	Capital Improvement Plan	503,000	-	(503,000)
8	**TOTAL EXPENDITURES**	**508,000**	**-**	**(508,000)**
9	**REVENUES OVER (UNDER) EXPENDITURES**	**-**	**519,129**	**519,129**
10	**OTHER FINANCING SOURCES & USES**			
11	Transfers In	-	-	-
12	Transfers Out	-	-	-
13	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**
14	**NET CHANGE IN FUND BALANCE**	**-**	**519,129**	**519,129**
15	Fund Balance - Beginning	50,936	363,625	**312,689**
16	**FUND BALANCE - ENDING - PROJECTED**	**$ 50,936**	**$ 882,754**	**$ 831,818**

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City Center CDD
Debt Service Fund- Series 2015 (05A)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to June 30, 2026

		FY 2026 Budget	FY 2026 Year-to-Date	VARIANCE to Budget
1	**REVENUES**			
2	Special Assessments - On Roll (Net)	$ 91,951	$ 93,982	$ 2,031
3	Special Assessments - Excess Fees	-	-	-
4	Interest Revenue	-	4,686	4,686
5	**TOTAL REVENUES**	**91,951**	**98,669**	**6,717**
6	**EXPENDITURES**			
7	Interest Expense			
8	** November 1, 2025*	*29,340*	*22,326*	*7,014*
9	May 1, 2026	22,387	22,326	61
10	November 1, 2026	20,917	-	20,917
11	Principal Retirement			
12	May 1, 2026	48,000	48,000	-
13	**TOTAL EXPENDITURES**	**91,304**	**92,651**	**1,347**
14	**REVENUES OVER (UNDER) EXPENDITURES**	**647**	**6,017**	**5,370**
15	**OTHER FINANCING SOURCES & USES**			
16	Transfers In	-	-	-
17	Transfers Out	-	-	-
18	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**
19	**NET CHANGE IN FUND BALANCE**	**647**	**6,017**	**5,370**
20	Fund Balance - Beginning		191,926	191,926
21	**FUND BALANCE - ENDING - PROJECTED**	**$ 647**	**$ 197,943**	**$ 197,296**

** financed by prior year revenue*

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City Center CDD
Debt Service Fund- Series 2015 (07A)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to June 30, 2026

		FY 2026 Budget	FY 2026 Year-to-Date	VARIANCE to Budget
1	**REVENUES**			
2	Special Assessments - On Roll (Net)	$ 108,990	$ 111,419	$ 2,429
3	Special Assessments - Excess Fees	-	-	-
4	Interest Revenue	-	5,698	5,698
5	**TOTAL REVENUES**	**108,990**	**117,116**	**8,126**
6	**EXPENDITURES**			
7	Interest Expense			
8	** November 1, 2025*	*29,340*	*29,340*	-
9	May 1, 2026	29,340	29,340	-
10	November 1, 2026	27,810	-	27,810
11	Principal Retirement			
12	May 1, 2026	51,000	51,000	-
13	**TOTAL EXPENDITURES**	**108,150**	**109,680**	**1,530**
14	**REVENUES OVER (UNDER) EXPENDITURES**	**840**	**7,436**	**6,596**
15	**OTHER FINANCING SOURCES & USES**			
16	Transfers In	-	-	-
17	Transfers Out	-	-	-
18	**TOTAL OTHER FINANCING SOURCES & USES**	**-**	**-**	**-**
19	**NET CHANGE IN FUND BALANCE**	**840**	**7,436**	**6,596**
20	Fund Balance - Beginning		234,790	234,790
21	**FUND BALANCE - ENDING - PROJECTED**	**$ 840**	**$ 242,227**	**$ 241,387**

** financed by prior year revenue*

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City Center CDD

Check Register - FY 2026

Date	Number	Name	Memo	Deposits	Payments	Balance
09/30/2025		**Beginning of Year**				**283,063.45**
10/01/2025	100292	Straley Robin Vericker	Invoice: 27244 (Reference: Legal Services Aug 25.)		242.00	96,007.04
10/03/2025	100325ACH1	Duke Energy	Various Accounts		74.65	89,107.39
10/03/2025	100325ACH2	Duke Energy	Various Accounts		432.09	88,675.30
10/06/2025	100625ACH3	Google	Google Email October		36.00	88,639.30
10/07/2025	100295	Steadfast Alliance	Invoice: SA-15948 (Reference: Routine Aquatic Maintenance Oct 25.)		685.00	87,954.30
10/07/2025	100296	Vesta District Services	Invoice: 428928 (Reference: Management Fees Oct 25.)		3,292.17	84,662.13
10/08/2025	100297	Vesta District Services	Invoice: 428975 (Reference: Dissemination Agent Fee.)		5,513.00	79,149.13
10/08/2025	2639	Egis Insurance & Risk Advisors	Insurance FY Policy# 100125234 10/01/25-10/01/26		10,768.00	68,381.13
10/08/2025	100825ACH1	Duke Energy	Various Accounts		5,384.75	62,996.38
10/08/2025	100825ACH2	Polk County Utilities	Reuse 3 Posner Blvd 08/05/2025 - 09/08/2025		527.00	62,469.38
10/08/2025	100825ACH3	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 08/05/2025 - 09/04/2025		33.60	62,435.78
10/14/2025	100298	Yellowstone Landscape	Invoice: 1014654 (Reference: Irrigation Repairs.)		307.00	62,128.78
10/21/2025	100299	Straley Robin Vericker	Invoice: 27334 (Reference: General Counsel Sept 25.)		385.00	61,743.78
10/28/2025	2640	SchoolNow			1,515.00	60,228.78
10/30/2025	407		FY25 Excess Fees collected FY26	2,681.60		62,910.38
10/31/2025		**End of Month**		**2,681.60**	**29,195.26**	**62,910.38**
11/03/2025	110325ACH1	Duke Energy	Various Accounts		71.13	62,839.25
11/03/2025	110325ACH2	Duke Energy	Various Accounts		432.09	62,407.16
11/03/2025			Deposit	666.67		63,073.83
11/03/2025	100300	High Demand Protective Sevices L.L.C.	Invoice: 20242225 (Reference: Security Patrol: 11/2025.)		6,100.00	56,973.83
11/04/2025	100301	Steadfast Alliance	Invoice: SA-16861 (Reference: Pond Maintenance: 11/2025.)		685.00	56,288.83
11/05/2025	110525ACH1	Google	Google Email November		36.00	56,252.83
11/07/2025	110725ACH1	Duke Energy	Various Accounts		5,384.75	50,868.08
11/10/2025			Deposit	666.67		51,534.75
11/10/2025	100302	Vesta District Services	Invoice: 429496 (Reference: Management Fees Nov 25.)		3,292.17	48,242.58
11/10/2025	111025ACH1	Polk County Utilities	Reuse 3 Posner Blvd 09/08/2025 - 10/06/2025		871.50	47,371.08
11/10/2025	111025ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 09/04/2025 - 10/06/2025		33.60	47,337.48
11/12/2025	100303	Yellowstone Landscape	Invoice: 1032794 (Reference: Landscape Maintenance: 11/2025.)		6,825.00	40,512.48
11/18/2025			Funds Transfer	30,000.00		70,512.48
11/21/2025	2641	Florida Dept. of Economic Opportunity	FY 2025/2026 Special District Fee Invoice/Update Form		175.00	70,337.48
11/25/2025	100304	Straley Robin Vericker	Invoice: 27575 (Reference: Legal Services: 10/2025.)		901.50	69,435.98
11/26/2025			Deposit	82,957.05		152,393.03
11/30/2025		**End of Month**		**114,290.39**	**24,807.74**	**152,393.03**
12/01/2025			Deposit	666.67		153,059.70
12/01/2025	100305	Yellowstone Landscape	Invoice: 1041181 (Reference: Landscape Maintenance: 12/2025.)		6,825.00	146,234.70
12/01/2025	100306	High Demand Protective Sevices L.L.C.	Invoice: 20242238 (Reference: Security Patrol: 12/2025.)		6,600.00	139,634.70
12/02/2025	100307	Steadfast Alliance	Invoice: SA-17746 (Reference: Pond Maintenance: 12/2025.)		685.00	138,949.70
12/03/2025	120325ACH1	Duke Energy	Various Accounts		71.48	138,878.22
12/03/2025	120325ACH2	Duke Energy	Various Accounts		432.09	138,446.13
12/05/2025	120525ACH	Google	Google Email December		39.20	138,406.93
12/08/2025	120825ACH1	Duke Energy	Various Accounts		5,384.75	133,022.18
12/08/2025	120825ACH2	Polk County Utilities	Reuse 3 Posner Blvd 10/6/25 - 11/5/25		796.75	132,225.43
12/08/2025	120825ACH3	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 10/06/2025 - 11/05/25		33.60	132,191.83
12/08/2025			Deposit	846,735.51		978,927.34
12/11/2025	100308	High Demand Protective Sevices L.L.C.	Invoice: 20242244 (Reference: Security Patrol: 1/2026.)		6,300.00	972,627.34
12/15/2025	100309	Vesta District Services	Invoice: 429984 (Reference: Management Fees Dec 25.)		3,292.17	969,335.17
12/26/2025	100310	Straley Robin Vericker	Invoice: 27671 (Reference: District Counsel: 11/2025.)		280.00	969,055.17
12/26/2025	100311	Business Observer	Invoice: 25-01973K (Reference: Legal Advertising.)		61.25	968,993.92
12/31/2025		**End of Month**		**847,402.18**	**30,801.29**	**968,993.92**
01/02/2026	010226ACH1	Duke Energy	Various Accounts		432.09	968,561.83
01/02/2026	010226ACH2	Duke Energy	Various Accounts		68.10	968,493.73
01/02/2026			Deposit	666.67		969,160.40
01/05/2026	010526ACH1	Duke Energy	Various Accounts		5,384.75	963,775.65
01/05/2026	010526ACH2	Google	Google Email January		42.00	963,733.65
01/07/2026	100312	Vesta District Services	Invoice: 430300 (Reference: Management Fees Jan 26.)		3,292.17	960,441.48
01/07/2026	010726ACH1	Polk County Utilities	Reuse 3 Posner Blvd 11/5/25 - 12/5/25		778.00	959,663.48
01/07/2026	010726ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 11/05/2025 - 12/04/25		33.60	959,629.88
01/09/2026			Deposit	90,020.31		1,049,650.19
01/12/2026	100313	Steadfast Alliance	Invoice: SA-18970 (Reference: Pond Maintenance: 1/2026.)		685.00	1,048,965.19

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Date	Number	Name	Memo	Deposits	Payments	Balance
01/12/2026	100314	High Demand Protective Sevices L.L.C.	Invoice: 20242252 (Reference: Security Patrol: 2/2026.)		5,700.00	1,043,265.19
01/16/2026	100315	Polk County Tax Collectors	Invoice: 187 (Reference: Postage.)		199.62	1,043,065.57
01/16/2026	100316	Yellowstone Landscape	Invoice: 1082847 (Reference: Landscape Maintenance Jan 26.)		6,825.00	1,036,240.57
01/20/2026	2642	Mahmoud A. Khatib	BOS Meeting 1/13/26		200.00	1,036,040.57
01/20/2026	2643	Raisa E. Contreras	BOS Meeting 1/13/26		200.00	1,035,840.57
01/20/2026	2644	Victor Khatib	BOS Meeting 1/13/26		200.00	1,035,640.57
01/26/2026	100317	Straley Robin Vericker	Invoice: 27871 (Reference: Legal Services for December 2025.)		3,338.00	1,032,302.57
01/28/2026	100318	Kimley-Horn & Assoc., Inc.	Invoice: 34545932 (Reference: Engineering Services Dec 25.)		1,746.53	1,030,556.04
01/29/2026	100319	High Demand Protective Sevices L.L.C.	Invoice: 20242258 (Reference: Security Patrol: 3/2026.)		6,200.00	1,024,356.04
01/29/2026			Deposit	1,853.60		1,026,209.64
01/30/2026			Deposit	666.67		1,026,876.31
01/30/2026	100320	Business Observer	Invoice: 26-00135K (Reference: Legal Advertising.) Invoice: 26-00153K (Reference: Legal Adver...		105.00	1,026,771.31
01/31/2026		**End of Month**		**93,207.25**	**35,429.86**	**1,026,771.31**
02/02/2026	100321	Vesta District Services	Invoice: 430645 (Reference: Management Fees Feb 26.)		3,292.17	1,023,479.14
02/02/2026	100322	Yellowstone Landscape	Invoice: 1093145 (Reference: Landscape Maintenance 2/2026.)		6,825.00	1,016,654.14
02/04/2026	100323	Yellowstone Landscape	Invoice: 1099159 (Reference: Irrigation Repairs.)		224.00	1,016,430.14
02/04/2026	100324	Steadfast Alliance	Invoice: SA-19583 (Reference: Pond Maintenance: 2/2026.)		685.00	1,015,745.14
02/04/2026	020426ACH1	Duke Energy	Various Accounts		82.65	1,015,662.49
02/04/2026	020426ACH2	Duke Energy	Various Accounts		435.44	1,015,227.05
02/05/2026	020526ACH1	Google	Google Email February		42.00	1,015,185.05
02/09/2026	020926ACH1	Duke Energy	Various Accounts		5,452.09	1,009,732.96
02/10/2026	021026ACH1	Polk County Utilities	Reuse 3 Posner Blvd 12/5/25 - 1/6/26		844.25	1,008,888.71
02/10/2026	021026ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 12/5/25 - 1/6/26		33.60	1,008,855.11
02/10/2026	100325	High Demand Protective Sevices L.L.C.	Invoice: 20242263 (Reference: Security Patrol: 4/2026.)		6,000.00	1,002,855.11
02/17/2026	100326	Vesta District Services	Invoice: 430881 (Reference: Billable Expenses - Jan 2026.)		160.50	1,002,694.61
02/18/2026	100327	Kimley-Horn & Assoc., Inc.	Invoice: 34797618 (Reference: Engineering Services Jan 26.)		3,172.85	999,521.76
02/20/2026	100328	Straley Robin Vericker	Invoice: 27951 (Reference: District Counsel Services: 1/2026.)		10,745.00	988,776.76
02/20/2026	100329	Yellowstone Landscape	Invoice: 1112019 (Reference: Storm debris cleanup.)		630.00	988,146.76
02/28/2026		**End of Month**		**0.00**	**38,624.55**	**988,146.76**
03/02/2026			Deposit	666.67		988,813.43
03/02/2026	100330	Vesta District Services	Invoice: 431092 (Reference: Management Fees March 26.)		3,292.17	985,521.26
03/03/2026	100331	Steadfast Alliance	Invoice: SA-20608 (Reference: Aquatic Maintenance March 26.)		685.00	984,836.26
03/04/2026	030426ACH1	Duke Energy	Various Accounts		63.83	984,772.43
03/04/2026	030426ACH2	Duke Energy	Various Accounts		422.09	984,350.34
03/05/2026	030526ACH1	Google	Google Email March		42.00	984,308.34
03/09/2026	030926ACH1	Duke Energy	Various Accounts		5,177.90	979,130.44
03/10/2026	031026ACH1	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 1/6/26 - 2/4/26		33.60	979,096.84
03/10/2026	031026ACH2	Polk County Utilities	Reuse 3 Posner Blvd 1/6/26 - 2/4/26		299.25	978,797.59
03/11/2026	100332	Vesta District Services	Invoice: 431332 (Reference: Form 1099 Filing.)		4.06	978,793.53
03/11/2026	100333	Yellowstone Landscape	Invoice: 1128033 (Reference: Landscape Maintenance: 3/2026.)		6,825.00	971,968.53
03/13/2026			Deposit	8,923.97		980,892.50
03/23/2026	100334	Straley Robin Vericker	Invoice: 28072 (Reference: Legal Services: 2/2026.)		805.00	980,087.50
03/24/2026	2645	Hind Gara	BOS Meeting 3/10/26		200.00	979,887.50
03/24/2026	2646	Kelly Froelich	BOS Meeting 3/10/26		200.00	979,687.50
03/24/2026	2647	Mahmoud A. Khatib	BOS Meeting 3/10/26		200.00	979,487.50
03/24/2026	2648	Raisa E. Contreras	BOS Meeting 3/10/26		200.00	979,287.50
03/24/2026	2649	Victor Khatib	BOS Meeting 3/10/26		200.00	979,087.50
03/30/2026			Deposit	666.67		979,754.17
03/31/2026		**End of Month**		**10,257.31**	**18,649.90**	**979,754.17**
04/02/2026	100335	Steadfast Alliance	Invoice: SA-21747 (Reference: Routine Aquatic Maintenance Apr 26.)		685.00	979,069.17
04/02/2026	040226ACH1	Duke Energy	Various Accounts		61.64	979,007.53
04/02/2026	040226ACH2	Duke Energy	Various Accounts		422.05	978,585.48
04/06/2026	100336	Vesta District Services	Invoice: 431773 (Reference: Management Fees Apr 26.)		3,292.17	975,293.31
04/06/2026	100337	Yellowstone Landscape	Invoice: 1144513 (Reference: Quarterly Palm Injections.)		342.48	974,950.83
04/06/2026	040626ACH1	Google	Google Email April		42.00	974,908.83
04/07/2026	100338	Yellowstone Landscape	Invoice: 1146901 (Reference: Landscape Maintenance: 4/2026.)		6,825.00	968,083.83
04/07/2026	040726ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 2/4/26 - 3/5/26		33.60	968,050.23
04/07/2026	040726ACH1	Polk County Utilities	Reuse 3 Posner Blvd 2/4/26 - 3/9/26		433.00	967,617.23
04/08/2026	040826ACH1	Duke Energy	Various Accounts		5,177.11	962,440.12
04/10/2026	2650	US Bank tax distribution			170,277.57	792,162.55
04/14/2026	100339	Vesta District Services	Invoice: 431910 (Reference: Billable Expenses - Mar 2026.)		204.06	791,958.49
04/17/2026			Deposit	191,097.88		983,056.37
04/20/2026	100340	High Demand Protective Sevices L.L.C.	Invoice: 20242275 (Reference: Security Patrol: 5/26 & 6/26.)		6,200.00	976,856.37
04/21/2026	100341	Straley Robin Vericker	Invoice: 28309 (Reference: Legal Services: 3/2026.)		2,988.88	973,867.49

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Date	Number	Name	Memo	Deposits	Payments	Balance
04/29/2026			Funds Transfer		700,000.00	273,867.49
04/30/2026	100342	Kimley-Horn & Assoc., Inc.	Invoice: 35359710 (Reference: Engineering Services Mar 26.)		4,170.48	269,697.01
04/30/2026			Deposit	155.30		269,852.31
04/30/2026		**End of Month**		**191,253.18**	**901,155.04**	**269,852.31**
05/01/2026	100343	Steadfast Alliance	Invoice: SA-22858 (Reference: Routine Aquatic Maintenance May 26.)		685.00	269,167.31
05/04/2026	050426ACH1	Duke Energy	Various Accounts		69.20	269,098.11
05/05/2026	100344	Yellowstone Landscape	Invoice: 1158531 (Reference: Quarterly Palm Injections.) Invoice: 1163388 (Reference: Landsca...		7,167.48	261,930.63
05/05/2026	100345	High Demand Protective Sevices L.L.C.	Invoice: 20242291 (Reference: Guard Services 7/1/26 - 8/31/26.)		6,250.00	255,680.63
05/05/2026	050526ACH1	Google	Google Email May		42.00	255,638.63
05/06/2026	100346	Yellowstone Landscape	Invoice: 1168199 (Reference: Palm Tree Trimming.)		5,300.00	250,338.63
05/06/2026	050626ACH1	Duke Energy	Various Accounts		422.05	249,916.58
05/08/2026	050826ACH1	Duke Energy	Various Accounts		5,177.11	244,739.47
05/11/2026	051126ACH1	Polk County Utilities	Reuse 3 Posner Blvd 3/9/26 - 4/8/26		694.25	244,045.22
05/11/2026	051126ACH2	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 3/5/26 - 4/6/26		33.60	244,011.62
05/13/2026	100347	Vesta District Services	Invoice: 432464 (Reference: Management Fees May 26.)		3,292.17	240,719.45
05/14/2026	100348	Straley Robin Vericker	Invoice: 28318 (Reference: Legal Services: 4/2026.)		285.00	240,434.45
05/14/2026	100349	Victor Khatib	Invoice: 051226 BOS (Reference: BOS Meeting 5/12/26.)		200.00	240,234.45
05/14/2026	100350	Hind Gara	Invoice: 051226 BOS (Reference: BOS Meeting 5/12/26.)		200.00	240,034.45
05/14/2026	100351	Yellowstone Landscape	Invoice: 1173813 (Reference: Irrigation Repairs Mar & Apr 26.)		482.40	239,552.05
05/14/2026	100352	Kelly Froelich	Invoice: 051226 BOS (Reference: BOS Meeting 5/12/26.)		200.00	239,352.05
05/14/2026	100353	Mahmoud A. Khatib	Invoice: 051226 BOS (Reference: BOS Meeting 5/12/26.)		200.00	239,152.05
05/18/2026	100354	Business Observer	Invoice: 26-00914K (Reference: Legal Ad: Candidate Qualifying.)		54.69	239,097.36
05/26/2026	100355	Kimley-Horn & Assoc., Inc.	Invoice: 35675355 (Reference: District Engineer Services: 4/2025.)		5,316.31	233,781.05
05/31/2026		**End of Month**		**0.00**	**36,071.26**	**233,781.05**
06/01/2026	100356	Steadfast Alliance	Invoice: SA-23999 (Reference: Pond Maintenance: 6/2026.)		685.00	233,096.05
06/03/2026	060326ACH1	Duke Energy	Various Accounts		62.95	233,033.10
06/03/2026	060326ACH2	Duke Energy	Various Accounts		434.10	232,599.00
06/04/2026	100357	Yellowstone Landscape	Invoice: 1187747 (Reference: Landscape Maintenance: 7/2026.)		6,825.00	225,774.00
06/05/2026	100358	Yellowstone Landscape	Invoice: 1191165 (Reference: Landscape Enhancement.) Invoice: 1191167 (Reference: Irrigation ...		30,502.14	195,271.86
06/05/2026	060526ACH1	Google	Google Email June		42.00	195,229.86
06/08/2026	060826ACH1	Duke Energy	Various Accounts		5,177.11	190,052.75
06/08/2026	060826ACH2	Polk County Utilities	Reuse 3 Posner Blvd 04/06/2026 - 05/06/2026		331.75	189,721.00
06/08/2026	060826ACH3	Polk County Utilities	1688 Reuse Ernie Caldwell Blvd 04/06/2026 - 05/06/2026		33.60	189,687.40
06/08/2026	100359	Vesta District Services	Invoice: 432884 (Reference: Billable Expenses May 26.)		200.00	189,487.40
06/08/2026	100360	GNP Services, CPA, PA	Invoice: 7860 (Reference: Rebatable Arbitrage.)		500.00	188,987.40
06/09/2026	100361	Vesta District Services	Invoice: 433033 (Reference: Management Fees June 26.)		3,292.17	185,695.23
06/16/2026	100362	U.S. Bank	Invoice: 8158127 (Reference: Trustee Fees.)		5,387.50	180,307.73
06/22/2026	100363	Straley Robin Vericker	Invoice: 28631 (Reference: Legal Services: 5/2026.)		1,733.50	178,574.23
06/24/2026			Deposit	23,789.97		202,364.20
06/26/2026	100364	High Demand Protective Sevices L.L.C.	Invoice: 20242298 (Reference: Security Patrol: 9/2026.)		6,200.00	196,164.20
06/26/2026	100365	Yellowstone Landscape	Invoice: 1202684 (Reference: Quarterly Palm Injections: 5/2026.)		342.48	195,821.72
06/26/2026	100366	Dibartolomeo, McBee, Hartley & Barnes, PA	Invoice: 90119517 (Reference: Audit FYE 09/30/2025.)		3,700.00	192,121.72
06/30/2026		**End of Month**		**23,789.97**	**65,449.30**	**192,121.72**

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EXHIBIT 12

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Proposal #: 706586
Date: 5/20/2026
From: Virginia Alvarez Cortes

Tree Care Proposal for
City Center CDD

David McInnes
Vesta Property Services
250 International Parkway
Suite 208
Lake Mark, FL 32746
dmcinnes@vestapropertyservices.com

LOCATION OF PROPERTY

1300 Posner Blvd
Davenport, FL 33837

Quarterly Palm Injections w/Fertilizer (MAY 2026)

DESCRIPTION	AMOUNT
Arbor Cost	$342.48

- **Quarterly Service OTC Antibiotic Injection + Fertilizer (10 Palms)**
- Quarterly Service = Antibiotic inoculation for best prevention of Lethal Bronzing Disease (formerly known as Texas Phoenix Palm Decline aka TPD)
- Application of 6lbs of slow release 8-2-12 fertilizer with minors.

Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By David C. McInnes

District Manager
Print Name/Title

Date 5/20/2026

City Center CDD

Subtotal	$342.48
Sales Tax	$0.00
Proposal Total	$342.48

THIS IS NOT AN INVOICE

Return to Agenda

YELLOWSTONE LANDSCAPE

Proposal #: 706554
Date: 5/20/2026
From: Virginia Alvarez Cortes

Landscape Enhancement Proposal for
City Center CDD

David McInnes
Vesta Property Services
250 International Parkway
Suite 208
Lake Mark, FL 32746
dmcinnes@vestapropertyservices.com

LOCATION OF PROPERTY

1300 Posner Blvd
Davenport, FL 33837

Valve replacement & lateral leak repair.

DESCRIPTION	QTY	UNIT PRICE	AMOUNT
Irrigation Labor	6	$75.00	$450.00
1 1/2 Rainbird valve	1	$205.00	$205.00
1 1/2 Slip Fix	1	$47.00	$47.00
1" Slip Fix	1	$22.50	$22.50
Male Adapter 1-1/2 in. MIPT x Socket	2	$2.65	$5.30

Proposal to replace leaking valve zone 27 and repair 1" lateral line.

Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By David C. McInnes

District Manager
Print Name/Title

Date 5/20/2026

City Center CDD

Subtotal	$729.80
Sales Tax	$0.00
Proposal Total	$729.80

THIS IS NOT AN INVOICE

Return to Agenda

Proposal #: 707311
Date: 5/21/2026
From: Virginia Alvarez Cortes

Proposal for
City Center CDD

David McInnes
Vesta Property Services
250 International Parkway
Suite 208
Lake Mark, FL 32746
dmcinnes@vestapropertyservices.com

LOCATION OF PROPERTY

1300 Posner Blvd
Davenport, FL 33837

Ornamantal grasses bed complete dripline replacement

DESCRIPTION	QTY	UNIT PRICE	AMOUNT
Irrigation Labor			$525.00
Rainbird dripline roll- 250 feet	4	$199.31	$797.24
Staples -100 piece bag	2	$42.00	$84.00
Drip Coupling- 25 piece bag	1	$19.46	$19.46

Proposal to replace entire dripline for ornamental grasses landscape bed.

Dripline appears to be burnt- Like a fire happened in the area.

Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By David C. McInnes

David C. McInnes District Mgr.
Print Name/Title

Date 4/21/2026

City Center CDD

Subtotal	$1,425.70
Sales Tax	$0.00
Proposal Total	**$1,425.70**

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Return to Agenda

Proposal #: 712549
Date:
From: Virginia Alvarez Cortes

Proposal for
City Center CDD

David McInnes
Vesta Property Services
250 International Parkway
Suite 208
Lake Mark, FL 32746
dmcinnes@vestapropertyservices.com

LOCATION OF PROPERTY

1300 Posner Blvd
Davenport, FL 33837

Posner Park Mulch Install Summer 2026

DESCRIPTION	QTY	UNIT PRICE	AMOUNT
Mulch Install- Per cu yd.	200	$62.00	$12,400.00

- Install 200 Cubic yards of Coco Brown Mulch.

Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By ______________________________

____
Print Name/Title

Date ______________________________

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City Center CDD

Subtotal	**$12,400.00**
Sales Tax	**$0.00**
Proposal Total	**$12,400.00**

THIS IS NOT AN INVOICE

Proposal #: 713848
Date: 6/5/2026
From: Virginia Alvarez Cortes

Proposal for
City Center CDD

David McInnes
Vesta Property Services
250 International Parkway
Suite 208
Lake Mark, FL 32746
dmcinnes@vestapropertyservices.com

LOCATION OF PROPERTY

1300 Posner Blvd
Davenport, FL 33837

Infill missing grasses from vehicle damage

DESCRIPTION	QTY	UNIT PRICE	AMOUNT
General Labor			$280.00
Drip coupling- 25 piece bag	1	$19.46	$19.46
Muhly grass-1 GAL	14	$6.75	$94.50
Red Fountain grass- 3 GAL	6	$14.00	$84.00

Proposal to infill missing Pink Muhly and Red fountain ornamental grasses on blvd middle island due to recent vehicle damage.

Repair dripline damage.

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Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By ______________________________

____
Print Name/Title

Date ______________________________

Subtotal	**$477.96**
Sales Tax	**$0.00**
Proposal Total	**$477.96**

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Return to Agenda

City Center CDD

Proposal #: 717544
Date: 6/15/2026
From: Virginia Alvarez Cortes

Landscape Enhancement Proposal for
City Center CDD

David McInnes
Vesta Property Services
250 International Parkway
Suite 208
Lake Mark, FL 32746
dmcinnes@vestapropertyservices.com

LOCATION OF PROPERTY

1300 Posner Blvd
Davenport, FL 33837

Irrigation repairs from JUNE 2026 inspection

DESCRIPTION	QTY	UNIT PRICE	AMOUNT
Irrigation Labor- to clean up drip valves filter	7	$75.00	$525.00
Spray Head 6" pop-up	1	$18.00	$18.00
Nozzle- EA	5	$3.20	$16.00
Standard Valve Box - EA	2	$82.00	$164.00

Proposal for repairs based on JUNE 2026 Irrigation inspections.

Per irrigation tech recommendation- all dripline valves need to have filter clean up for better pressure. Each valve box needs to be manually dig up and removed to have access to filter for clean up.

Total of 6 drip valves-zones 10,19,20, 22, 27 and 29.

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Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By ______________________________

____
Print Name/Title

Date ______________________________

Subtotal	**$723.00**
Sales Tax	**$0.00**
Proposal Total	**$723.00**

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Return to Agenda

City Center CDD

EXHIBIT 13

Return to Agenda

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY CENTER COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Center Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District desires to designate certain Officers of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CITY CENTER COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. ____ is appointed Chairman.

SECTION 2. ____ is appointed Vice Chairman.

SECTION 3. David McInnes ____________________________ is appointed Secretary.

____ is appointed Assistant Secretary.

____ is appointed Assistant Secretary.

____ is appointed Assistant Secretary.

Christian Dimaculangan __________________ is appointed Assistant Secretary.

Christine Richie _________________________ is appointed Treasurer.

Patricia Kehr ____________________________ is appointed Assistant Treasurer.

Scott Smith ______________________________ is appointed Assistant Treasurer.

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

PASSED AND ADOPTED this 11th day of August, 2026.

ATTEST**:**

CITY CENTER COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chairperson/Vice Chairperson, Board of Supervisors

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EXHIBIT 14

Return to Agenda

RESOLUTION 2026-08

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE CITY CENTER COMMUNITY DEVELOPMENT DISTRICT DESIGNATING SIGNATORIES FOR THE DISTRICT'S OPERATING BANK ACCOUNT(S); AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Center Community Development District (the "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;

WHEREAS, pursuant to Chapter 190, Florida Statues, the funds of the District shall be disbursed by the Treasurer and by other such person(s) as may be authorized by the Board; and

WHEREAS, the Board has previously established a local operating bank account for the District; and

WHEREAS, the Board has previously designated authorized signatories on the bank account; and

WHEREAS, the Board desires to rescind and repeal the prior designation and designate new signatories on the account.

NOW BE IT THEREFORE RESOLVED BY THE BOARD OF SUPERVISORS OF THE CITY CENTER COMMUNITY DEVELOPMENT DISTRICT THAT:

SECTION 1. Vesta District Services is directed to maintain a local bank account for the District.

SECTION 2. Christine Richie, Treasurer, Patricia Kehr, Assistant Treasurer, and Scott Smith, Assistant Treasurer, shall be appointed as signors on the account.

SECTION 3. Christine Richie, Treasurer and Patricia Kehr, Assistant Treasurer, and Scott Smith, Assistant Treasurer, are authorized to open and close accounts and transfer the funds if needed as set forth herein or as otherwise directed by the Board.

SECTION 4. All previous signers on the District's accounts shall be automatically removed effective as of August 11, 2026.

SECTION 5. This Resolution shall take effect on August 11, 2026, and shall remain in effect unless rescinded or repealed.

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PASSED AND ADOPTED this 11th day of August, 2026.

ATTEST:

CITY CENTER COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chair, Board of Supervisors

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EXHIBIT 15

Return to Agenda

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CITY CENTER COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, City Center Community Development District (the "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 (the "Board"), is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District's meetings; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Commerce, a schedule of its regular meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CITY CENTER COMMUNITY DEVELOPMENT DISTRICT THAT:

Section 1. The annual public meeting schedule of the Board of Supervisors for the Fiscal Year beginning October 1, 2026, and ending on September 30, 2027 (the "FY 2026/2027") attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and will be published and filed in accordance with the requirements of Florida law.

Section 2. The District Manager is hereby directed to submit a copy of the FY 2026/2027 annual public meeting schedule to Polk County and the Department of Commerce.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED ON AUGUST 11, 2026.

ATTEST:

CITY CENTER COMMUNITY DEVELOPMENT DISTRICT

____
Print Name: ______________________
Secretary/Assistant Secretary

____
Print Name: ______________________
Chair/Vice Chair of the Board of Supervisors

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Exhibit A

Notice of Meetings
Fiscal Year 2026/2027
City Center Community Development District

As required by Chapters 189 and 190 of Florida Statutes, notice is hereby given that the Fiscal Year 2026/2027 Regular Meetings of the Board of Supervisors of the City Center Community Development District shall be held at **1:00 p.m. at the Holiday Inn Express & Suites Orlando South-Davenport located at 4050 Hotel Drive, Davenport, Florida 33897**, except where noted. The meeting dates are as follows:

October 6, 2026
November 10, 2026*
December 1, 2026
January 12, 2027*
February 2, 2027
March 2, 2027
April 13, 2027*
May 4, 2027
June 1, 2027
July 13, 2027*
August 3, 2027
September 7, 2027

**Dates marked with an asterisk will be held at the Ramada by Wyndham Davenport Orlando South, located at 43824 US Hwy 27, Davenport, FL 33837-6808.*

The meetings will be open to the public and will be conducted in accordance with the provisions of Florida Law for community development districts. Any meeting may be continued with no additional notice to a date, time and place to be specified on the record at a meeting. A copy of the agenda for the meetings listed above may be obtained from Vesta District Services, 250 International Parkway, Suite 208, Lake Mary FL 32756 at (321) 263-0132 extension 193, one week prior to the meeting.

There may be occasions when one or more supervisors will participate by telephone or other remote device.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District's Management Company, Vesta District Services at (321) 263-0132 extension 193. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770 for aid in contacting the District Office at least two (2) business days prior to the date of the hearing and meeting.

Each person who decides to appeal any action taken at the meetings is advised that the person will need a record of 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.

Vesta District Services, District Management

Publish:

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EXHIBIT 16

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City Center Community Development District
Performance Measures/Standards and Annual Reporting Form
10/1/2026-9/30/2027

1. **Public Meeting Compliance**

   Goal: Hold regular Board of Supervisors Meetings at least 5 times during FY 2027

   Measurement: Number of regular Board meetings held as verified with meeting minutes

   Achieved: Yes ___; No _____

2. **Access to Records Compliance**

   Goal: Ensure that meeting minutes and other public records are available and accessible to the public

   Measurement: District staff will review District's website at least once every 6 months to verify documents or links are provided on the District's website

   Achieved: Yes _____; No _____

3. **District Engineer or Field Operations Manager Site Inspection**

   Goal: Ensure that District Engineer or Field Operations Manager conduct annual inspection of the infrastructure owned by the District

   Measurement: The District Engineer or the Field Operations Manager will report to the Board when this inspection has occurred

   Achieved: Yes _____; No _____

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4. **Annual Budget Preparation**

   Goal: Approve the preliminary budget for FY 2028 by date set by Florida Statute and Adopt the final budget for FY 2028 by date set by Florida Statute

   Measurement: Preliminary budget approved and final budget adopted by dates set by Florida Statute

   Achieved: Yes _____; No _____

5. **Financial Audit**

   Goal: Accept the FY 2026 annual audit by July 1, 2027

   Measurement: Whether the Board approves a motion to accept the annual audit before July 1, 2027

   Achieved: Yes_____; No _____

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EXHIBIT 17

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Communication with Those Charged with Governance

City Center Community Development District

We have audited the financial statements of City Center Community Development District, for the year ended September 30, 2025, and have issued out report thereon dated June 4, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting about planning matters. Professional standards also require that we communicate to you the following information related to our audit.

<u>Significant Audit Findings</u>

Qualitative Aspects of Accounting Practices

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

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

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

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

> The disclosure of debt.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 4, 2026.

Management Consultations with Other Independent Accountants

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

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

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

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

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
City Center Community Development District
Polk County, Florida

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

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Other Reporting Required by Government Auditing Standards

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

Report on Other Legal and Regulatory Requirements

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

DiBartolomeo, McBee, Hartley & Barnes

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

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

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $19,333,037.

- The change in the District's total net position in comparison with the prior fiscal year was ($441,378), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $1,191,684. A portion of fund balance is restricted for nonspendable prepaid items and deposits, 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 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.

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The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. 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 two 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 and debt service 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.

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GOVERNMENT WIDE FINANCIAL ANALYSIS

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

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	$ 1,200,585	$ 699,350
Capital assets	19,891,365	20,925,846
Total assets	21,091,950	21,625,196
Current liabilities	150,913	143,781
Long-term liabilities	1,608,000	1,707,000
Total liabilities	1,758,913	1,850,781
Net position		
Net invested in capital assets	18,184,365	19,125,846
Restricted for debt service	383,704	361,689
Unrestricted	764,968	286,880
Total net position	$ 19,333,037	$ 19,774,415

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

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

Change in Net Position

	2025	2024
Program revenues	$ 1,028,231	$ 727,651
General revenues	32,744	30,395
Total revenues	1,060,975	758,046
Expenses		
General government	98,944	118,561
Maintenance and operations	1,296,785	1,292,929
Interest on long-term debt	106,624	112,065
Total expenses	1,502,353	1,523,555
Change in net position	(441,378)	(765,509)
Net position - beginning of year	19,774,415	20,539,924
Net position - end of year	$ 19,333,037	$19,774,415

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As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $1,502,353, which ,consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by ,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 $19,891,365 invested in capital assets. 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 $1,707,000 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.

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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 City Center Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, FL 32746.

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2025

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and cash equivalents	$	754,308
Assessments receivable		2,682
Deposits		865
Prepaid items		16,609
Restricted assets:		
Investments		426,121
Capital assets:		
Depreciable		19,891,365
TOTAL ASSETS	$	21,091,950
LIABILITIES		
Accounts payable and accrued expenses	$	8,901
Accrued interest payable		43,012
Bonds payable, due within one year		99,000
Bonds payable, due in more than one year		1,608,000
TOTAL LIABILITIES		1,758,913
NET POSITION		
Net investment in capital assets		18,184,365
Restricted for:		
Debt service		383,704
Unrestricted		764,968
TOTAL NET POSITION	$	19,333,037

The accompanying notes are an integral part of this financial statement

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental activities				
General government	$ 98,944	$ 98,944	$ -	$ -
Maintenance and operations	1,296,785	707,646	-	(589,139)
Interest on long-term debt	106,624	205,443	16,198	115,017
Total governmental activities	$ 1,502,353	$ 1,012,033	$ 16,198	(474,122)
	General revenues:			
	Unrestricted investment earnings			18,074
	Miscellaneous income			14,670
	Total general revenues			32,744
	Change in net position			(441,378)
	Net position - October 1, 2024			19,774,415
	Net position - September 30, 2025			$ 19,333,037

The accompanying notes are an integral part of this financial statement

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CITY CENTER COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2025

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
ASSETS			
Cash and cash equivalents	$ 754,308	$ -	$ 754,308
Investments	-	426,121	426,121
Assessments receivable	2,138	544	2,682
Due from other funds	-	51	51
Deposits	865	-	865
Prepaid items	16,609	-	16,609
TOTAL ASSETS	$ 773,920	$ 426,716	$ 1,200,636
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	$ 8,901	$ -	$ 8,901
Due to other funds	51		51
TOTAL LIABILITIES	8,952	-	8,952
FUND BALANCES			
Nonspendable:			
Prepaid items and deposits	17,474	-	17,474
Restricted for:			
Debt service	-	426,716	426,716
Unassigned	747,494	-	747,494
TOTAL FUND BALANCES	764,968	426,716	1,191,684
TOTAL LIABILITIES AND FUND BALANCES	$ 773,920	$ 426,716	$ 1,200,636

The accompanying notes are an integral part of this financial statement

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CITY CENTER 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	$ 1,191,684
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	24,900,782
Less accumulated depreciation	(5,009,417)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(43,012)
Governmental bonds payable	(1,707,000)
Net Position of Governmental Activities	$ 19,333,037

The accompanying notes are an integral part of this financial statement

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CITY CENTER 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	
REVENUES			
Assessments	$ 806,590	$ 205,443	$ 1,012,033
Miscellaneous revenue	14,670	-	14,670
Investment earnings	18,074	16,198	34,272
TOTAL REVENUES	839,334	221,641	1,060,975
EXPENDITURES			
General government	98,944	-	98,944
Maintenance and operations	262,304	-	262,304
Debt			
Principal	-	93,000	93,000
Interest expense	-	108,968	108,968
TOTAL EXPENDITURES	361,248	201,968	563,216
EXCESS REVENUES OVER (UNDER) EXPENDITURES	478,086	19,673	497,759
FUND BALANCE			
Beginning of year	286,882	407,043	693,925
End of year	$ 764,968	$ 426,716	$ 1,191,684

The accompanying notes are an integral part of this financial statement

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CITY CENTER 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	$	497,759
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		93,000
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		(1,034,481)
Change in accrued interest payable		2,344
Change in Net Position of Governmental Activities	$	(441,378)

The accompanying notes are an integral part of this financial statement

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NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

City Center Community Development District ("District") was created on January 8, 2003 by ordinance No. 03-01 of the Polk County Board of Commissioners pursuant to Florida Administrative Code and Uniform Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

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

The Board has the responsibility for:

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.

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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.

Assessments

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

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

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NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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).

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.

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NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

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.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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.

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

Assets	Years
Improvements other than buildings	20
Infrastructure	25 - 40

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.

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NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

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.

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NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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NOTE C - BUDGETARY INFORMATION

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

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

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

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

Investment	Fair Value	Credit Risk	Maturities
Money Market Nutual Funds - First American Government Obligation Fund	$ 426,121	S&P AAAm	Weighted average of the fund portfolio: 45 days
Total Investments	$ 426,121		

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NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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

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

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

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

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

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

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

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

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

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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, being depreciated				
Improvements other than buildings	$ 4,012,977	$ -	$ -	$ 4,012,977
Infrastructure	20,887,805	-	-	20,887,805
Total capital assets, being depreciated	24,900,782	-	-	24,900,782
Less accumulated depreciation for:				
Improvements other than buildings	401,298	200,649	-	601,947
Infrastructure	3,573,638	833,832	-	4,407,470
Total accumulated depreciation	3,974,936	1,034,481	-	5,009,417
Total capital assets, being depreciated - net	20,925,846	(1,034,481)	-	19,891,365
Governmental activities capital assets - net	$ 20,925,846	$ (1,034,481)	$ -	$19,891,365

Depreciation expense of $1,034,481 was charged to maintenance and operations.

NOTE F – LONG-TERM LIABILITIES

$1,105,000 Special Assessment Revenue Bonds, Series 2015-05A –the District issued $1,105,000 in Special Assessment Revenue Bonds, Series 2015-05A. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable in annual principal installments through May 2036. The Bonds bear interest at 6.125% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2015.

$1,380,000 Special Assessment Revenue Bonds, Series 2015-07A –the District issued $1,380,000 in Special Assessment Revenue Bonds, Series 2015-07A. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable in annual principal installments through May 2038. The Bonds bear interest at 6.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2015.

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NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The Series 2015-05A and 2015-07A Bonds are subject to redemption at the option of the District prior to maturity. The Series 2015-05A and 2015-07A Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

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

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

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessment Revenue Bonds, Series 2015 (2005A Project)	$ 774,000	$ -	$ 45,000	$ 729,000	$ 48,000
Special Assessment Revenue Bonds, Series 2015 (2007A Project)	1,026,000	-	48,000	978,000	51,000
	$ 1,800,000	$ -	$ 93,000	$ 1,707,000	$ 99,000

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	$ 99,000	$ 103,454	$ 202,454
2027	106,000	97,454	203,454
2028	112,000	91,030	203,030
2029	119,000	84,243	203,243
2030	127,000	77,030	204,030
2031-2035	760,000	260,176	1,020,176
2036-2038	384,000	41,811	425,811
	$ 1,707,000	$ 755,198	$ 2,462,198

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NOTE G - 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 H - 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.

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CITY CENTER 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	$ 788,805	$ 806,590	$ 17,785
Investment earnings	-	18,074	18,074
Miscellaneous revenue	-	14,670	14,670
TOTAL REVENUES	788,805	839,334	50,529
EXPENDITURES			
Current			
General government	120,030	98,944	21,086
Maintenance and operations	360,775	262,304	98,471
Capital outlay	308,000	-	308,000
TOTAL EXPENDITURES	788,805	361,248	427,557
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ -	478,086	$ 478,086
FUND BALANCES			
Beginning of year		286,882	
End of year		$ 764,968	

* Original and final budget.

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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.

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

To the Board of Supervisors
City Center Community Development District
Polk County, Florida

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

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

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

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

To the Board of Supervisors
City Center Community Development District
Polk County, Florida

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

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

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

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

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

DiBartolomeo, McBee, Hartley & Barnes

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

Management Letter

To the Board of Supervisors
City Center Community Development District
Polk County, Florida

Report on the Financial Statements

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

Auditors' Responsibility

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

Other Reporting Requirements

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

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

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

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

Property Assessed Clean Energy (PACE) Programs

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

Specific Information

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

a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 0.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $5,226.
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.

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

a. The rates of non-ad valorem special assessments imposed by the District range from $1 to $239 per residential unit.
b. The total amount of special assessments collected by or on behalf of the District as $1,012,033.
c. The total amount of outstanding bonds issued by the District as $1,707,000.

Additional Matters

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

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

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

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EXHIBIT 18

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Tax Exempt Compliance Services, LLC
(Wholly owned subsidiary of GNP Services, CPA, PA)
P.O. Box 1179
Orange Park, FL 32067-1179
linda@dufresnecpas.com or tisha@gnpcpas.com
904-327-8377

June 5, 2026

Mr. David McInnes, District Manager
Vesta Property Services
250 International Parkway, Suite 208
Lake Mary, Florida 32746

RE: City Center Community Development District $2,485,000 Special Assessment Revenue Bonds, Series 2015 (2005A Project and 2007A Project) (the "Bonds")

Dear Mr. McInnes:

Tax Exempt Compliance Services, LLC has been requested to compute the Rebatable Arbitrage Liability with respect to the Bonds. All computations included on the attached synopsis are mathematically accurate and have been performed in accordance with the Code. We have determined the following:

- The results of our computations indicate that the Bonds have no Rebatable Arbitrage Liability or Yield Reduction Payment Amount for the period beginning March 27, 2015 (the "Issue Date"), and ending March 1, 2026 (the "Computation Date").

- The next full report will be provided for the period ending on the March 1, 2030 Installment Computation Date.

If you have questions regarding this letter, or any other concerns, please call (904) 327-8377.

Very truly yours,

Tax Exempt Compliance Svcs, LLC

Tax Exempt Compliance Services, LLC

Enclosure
cc: Mr. Logan Muether, Vesta Property Services

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SYNOPSIS OF COMPUTATION RESULTS

As of the Computation Date
01-Mar-26

City Center Community Development District
$2,485,000 Special Assessment Revenue Bonds,
Series 2015 (2005A Project and 2007A Project)

Current Computation Period		
2005 Reserve Fund	$	(1,152.18)
2007 Reserve Fund		(1,152.18)
Computation Date Credit		(2,170.00)
Current Computation Period Total Rebatable Arbitrage Liability	$	(4,474.36)
Cumulative Computation Period		
Current Computation Period Total Rebatable Arbitrage Liability	$	(4,474.36)
Future Value of Rebatable Arbitrage Liability Reported at 3/1/25		(92,036.05)
Cumulative Rebatable Arbitrage Liability	**$**	**(96,510.41)**

Gross Proceeds Subject to Arbitrage Rebate Remaining
As of the Computation Date

2005 Reserve Fund	$	50,000.00
2007 Reserve Fund		50,000.00
Debt Service Funds		367.63
Total	**$**	**100,367.63**

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EXHIBIT 19

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FC
Lawn
service

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WHO WE ARE

FC Lawn Service was founded in 2000 by two friends with a deep passion to serve the Central Florida communities. It was founded on the principals and values of integrity, commitment to our customers and employees, excellence and customer service.
With 23 years of experience in commercial properties, we have acquired a comprehensive knowledge of plants, lawns, irrigation, trees and maintenance strategies that guarantee your yard to be in top shape, while saving you money and time. Our services range from weekly scheduled maintenance, pruning, seasonal cleanups, fertilization and irrigation services.

OUR COMMITMENT

At FC Lawn Service, we are committed to providing affordable, fast, well informed, detailed, and above all friendly service. At FC Lawn Service, the satisfaction of our customers is paramount, and we take great pride in getting the job done right the first time. We are also committed to providing a challenging, and safe environment, where our employees can train as well as expand their talents and careers.

OUR SERVICES

Every property needs regular care, and our maintenance programs are geared to any specific needs. Our services include:

- Scheduled Weekly Maintenance
- Tree Service
- Regular and Seasonal Yard Clean ups
- Irrigation Services
- Fertilization, Weed and Insect Control
- Porter Service

For more information, or to request a free estimate, please contact:
us at: (407) 230-3110 or info@fclawnservice.comom

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LIST OF REFERENCES

COMMERCIAL PROPERTIES

The Gables at Lake Side - Beatriz (407)870-9004

Point Shore Apartments- Darren (725)251-1198

AMPROP Association – Karl - (813)309-2009

Greenville Commons – Ross – (407)405-5326

Chipotle Mexican Grill - Ken (407)456-6491

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/23/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Express Service Insurance 20925 Lyons Rd Boca Raton, FL 33428	CONTACT NAME: Ana Tacila PHONE (A/C, No, Ext): (954)943-7900 FAX (A/C, No): (754)227-6363 E-MAIL ADDRESS: coi@express4u.com
INSURED FC LAWN SERVICE, INC. DBA FC HARDSCAPE 7831 Gillian Road Orlando, FL 32818	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Scottsdale Insurance Company	
INSURER B : Drive - Progressive	
INSURER C : Normandy Insurance	
INSURER D :	
INSURER E :	
INSURER F :	

COVERAGES CERTIFICATE NUMBER: 00002908-525365 REVISION NUMBER: 125

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY	Y	Y	CPS4006811	02/19/2023	02/19/2024	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	POLICY X PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:							$
B	AUTOMOBILE LIABILITY	N	N	029732040	09/14/2022	09/14/2023	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB X OCCUR	Y	Y	XBS0158918	02/19/2023	02/19/2024	EACH OCCURRENCE	$ 2,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$ 2,000,000
	DED RETENTION $							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N		N	NHFL0116052023	02/25/2023	02/25/2024	PER STATUTE X OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N (Mandatory in NH)	N/A					E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

GENERAL LIABILITY POLICY HAS A.I. BLANKET, WAIVER OF SUBROGATION AND PRIMARY AND NON-CONTRIBUTORY BLANKETS.

CERTIFICATE HOLDER	CANCELLATION
INSURED'S COPY Return to Agenda	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE (ATT)

  Printed by ATT on 08/23/2023 at 02:29PM

UF|IFAS
UNIVERSITY of FLORIDA

Certificate of Training
Best Management Practices
Florida Green Industries

GV914858-1
Certificate #

GV914858
Trainee ID #

The undersigned hereby acknowledges that

Aldo Costa

has successfully met all requirements necessary to be fully trained through the Green Industries Best Management Practices Program developed by the Florida Department of Environmental Protection with the University of Florida Institute of Food and Agricultural Sciences.

	T. Wichman	8/31/2020	
Issuer	Instructor	Date of Class	DEP Program Administrator

Not valid without seal

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FC Lawn service

Landscape Maintenance Proposal

Att: David C. McInnes

City Center Community
District (CDD)
I-4, US 27, Ernie Caldwell
Bouevard, Grandview Parkway

Itemized Landscape Maintenance Summary

	Per Month	Per Year
Landscape Maintenance 24 x visits at Boulevards and Sidewalks 4 x visits at vacant Lots and ponds	$ 6,825.00	$ 81,900.00
Tree Trimming (up to 10ft)	Included	
Irrigation Inspection 12 x year	Included	
Fertilization Program 4x Turf and 2x Shrub	Included	
Grand Total	**$ 6,825.00**	**$ 81,900.00**

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Landscape Maintenance Agreement

THIS AGREEMENT dated this 1st day of August 2024, and between, City Center Community District (CDD) hereinafter referred to as, "Customer" or "Association"), and **FC Lawn Service, Inc.** (hereinafter referred to as "Contractor").

1. **Scope of Work:** Contractor shall furnish all labor, materials, and necessary equipment to maintain the grounds at City Center Community District (CDD) for a one (1) year period commencing July 1st, 2026, and ending July 31st of 2027. In fulfillment its obligation, Contractor shall use its best efforts to perform the Grounds Maintenance specifications attached as Exhibits "A" and specifically incorporated herein. In the event that the performance by Contractor shall be interrupted or delayed by any occurrences not occasioned by Contractor, such as acts of God, the Contractor shall be excused form such performance for such a period of time as is reasonably necessary after such occurrence to remedy the effects thereof.

2. **Indemnification:** Contractor shall indemnify and hold harmless the Association, its Board of Directors, and units owners, from any an all injuries, damages, causes of action or claims that are related to or arise from any acts, omissions or negligence on the part of Contractor, its agents, subcontractor, employees, or others acting on behalf of Contractor, in the performance of its obligations under this agreement.

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3. **Liability Insurance:** Contractor, for itself, its subcontractors, agents and employees, carry liability and personal insurance with a responsible insurance company qualified to do business in the state of Florida. The amount of such insurance shall be at least one million ($ 1,000.000) dollars for liability due to injury to or death of a person or persons and at least one million ($ 1,000.000) dollars for liability due to property, or greater if required by Property Management contract. Contractor shall additionally provide Workers' Compensation Insurance on behalf of each of its employees or laborers working on the property in accordance with all applicable laws. Such insurance shall remain in effect during the entire term of this agreement. Contractor shall deliver to the Association an insurance certificate evidencing such insurance prior to the signing of this contract.

4. **Standard of Performance:** Contractor shall use due care, skill and diligence in the performance of its obligations under this agreement and shall perform all of its obligations in its best workmanlike manner and in accordance with the accepted standards for professional landscape contractors in the Orlando area. All materials used in performing any obligation under this agreement shall be of first quality and shall be used strictly in accordance with manufacturer's specifications

5. **Time: Time** is of the essence in performing the obligations under this agreement.

6. **Independent Contractor Relationship:** All work performed by Contractor under this Agreement shall be as an independent contractor, and in no way shall Contractor be considered to be an employee of this association.

7. **Price and Payment Terms:** Contractor shall be paid on a monthly basis for only such work as is performed satisfactory during the previous month. On the 15th (fifteenth) day of each month, the Contractor shall tender to the Customer a bill or invoice for those services rendered during the current month, which shall be paid by the Association by the first of the following month. Both parties hereby acknowledge that if all the grounds maintenance services are performed in accordance with the Grounds Maintenance Specifications attached hereto as "Exhibit A", customer shall remit Contractor a monthly fee of **$ 6,825,00**

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8. **Termination:** This agreement will automatically renew in the end of one year unless either party chooses not to with or without cause. Either party may terminate this Agreement with or without cause upon thirty- (30) days written notice to the other.

9. **Notices:** Any notice required to be sent to Customer or Contractor under this Agreement shall be sent to the parties at the following address unless otherwise specified:

Client: ***City Center Community District CDD***
I-4, US-27, Ernie Caldwell Bouevard,
Grandview Parkway

Contractor: ***FC Lawn Service Inc***
422 E McCormick Rd
Apopka, FL 32703
(407)230-3110

____

City Center Community District CDD

____

Fc Lawn Service INC

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Exhibit "A"

Service Agreement Specifications

Between **FC Lawn Service, Inc.** and City Center Community District CDD the services to be performed hereunder for the Basic Monthly Fee are set forth below. Any work performed in addition to these Services will be separately invoiced as provided in this Agreement.

LANDSCAPE MAINTENANCE PROGRAM

I. TURF GRASS SPECIFICATIONS

i. Mowing

Mowing shall be performed as frequently as is required to maintain a height level as outlined below with power lawn mowers of sufficient horsepower to leave a neat, clean appearance. (36 Visits/year – May-Sep every week – Oct-April every other week).Mower blades will be kept sharp to prevent the tearing of grass blades.

Various mowing patterns will be employed to ensure the even distribution of clippings and to prevent ruts in the turf caused by mowers. St. Augustine and Bahia turf should be maintained at a mowing height of 4 to 4 1/2" in height, with no more than 1/2 of leaf blade removed during mowing.

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ii. **Edging**

Contractor shall neatly edge and trim around all plant beds, curbs, streets, trees, and buildings, etc. Maintain the shape and configuration of all planting beds.

All walks shall be blown or vacuumed after edging to maintain a clean, well-groomed appearance.

All grass runners to be removed after edging to maintain mulch areas free of weeds or encroaching grass.

Frequency of edging shall correspond to frequency of turf mowing.

iii. Trimming

Areas agreed to be inaccessible to mowing machinery will be maintained with string trimmers, or as environmental condition permit.

Frequency of string trimming will correspond to frequency of turf with the exception of Lake Banks, roadside drainage ditches, and Bahia turf areas.

iv. Debris Removal

All areas littered in the landscape maintenance process will be swept by hand, power blower, vacuum, as conditions permit, and transported to a dumping facility on site. Removal of all landscape debris generated on the Property during landscape maintenance is the sole responsibility of the Contractor, at no additional expense to client.

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II. **IRRIGATION INSPECTION** (12x per year)

FC will inspect, operate and configure all irrigation zones every other month and report all repairs for approval. (**Cleaning the filters, adjustments and setup the controller is Included to the Inspection)**

Authorization for Repairs:

Requests for authorization repairs should be submitted to the Owner's Representative for approval of all repairs. If authorized, will be repaired by **FC** at a fair market price. ($55,00 hour labor + Material)

III. **PLANTING BEDS, SHRUBBERY, WOODY ORNAMENTAL, GROUNDCOVERS, ALL PALM TREES AND ALL OTHES**

i. Pruning

All pruning and thinning will have the distinct objective of retaining the plant's natural shape and the original design specifications, unless Owner requests otherwise.

Plants, hedges, shrubbery and trees obstructing pedestrian or automobile traffic and damaged plants, will be pruned as needed. All areas are to be left free of clippings following pruning.

ii. Tree Pruning

Trees are to be maintained with clear trunks with lower branch elevations of at least 10 feet.

Other pruning trees can be done at additional cost.

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FC Lawn service

iii. Palm Tree Trimming: (NOT INCLUDED IN THIS CONTRACT)

iv. Edging and Trimming

Groundcovers will be confined to planting bed areas by manual or chemical means, as environmental conditions permit. "Weed eating" type edging will not be used around trees.

v. Weed Control

Open ground between plants shall be maintained in a condition of acceptable weed density by manual or chemical means, as environmental, horticultural and weather conditions permit.
All weeds in the beds and on the concrete will be sprayed.
All mulch areas or plant beds shall be maintained in a condition of acceptable weed density.

III. ANNUAL FLOWERS MAINTENANCE PROGRAM
(NOT INCLUDED IN THIS CONTRACT)

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i. **Minimum Replacement Schedule – Four times per year.**

Contractor will furnish all material and labor.

Annual Bedding Plants 8-12" spacing

Contractor will not be held responsible for any acts of God (i.e. wind damage, freeze damage).

The practice of covering plant material during a freeze to prevent damage is an extra charge to this contract and does not guarantee plant survival.

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FC Lawn service

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EXHIBIT 20

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Proposal #: 717563
Date: 6/15/2026
From: Virginia Alvarez Cortes

Proposal for
City Center CDD

David McInnes
Vesta Property Services
250 International Parkway
Suite 208
Lake Mark, FL 32746
dmcinnes@vestapropertyservices.com

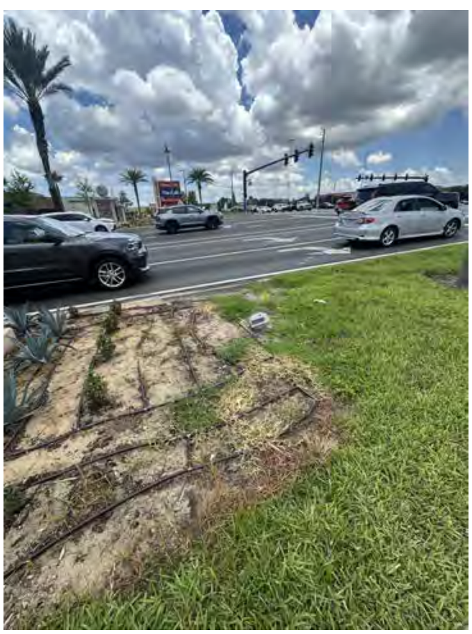
LOCATION OF PROPERTY

1300 Posner Blvd
Davenport, FL 33837

Turf in front of monument on exit side of blvd

DESCRIPTION	QTY	UNIT PRICE	AMOUNT
General Labor			$195.00
St. Augustine Sod	1	$680.00	$680.00

Proposal to install turf in in front of monument on exit side of blvd to improve appearance of blvd.



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Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By ______________________________

____
Print Name/Title

Date ______________________________

Subtotal	**$875.00**
Sales Tax	**$0.00**
Proposal Total	**$875.00**

THIS IS NOT AN INVOICE

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City Center CDD

From: Alvarez, Virginia (Vicky) <valvarez@yellowstonelandscape.com>
Sent: Monday, June 15, 2026 11:00 AM
To: David C. McInnes <dmcinnes@vestapropertyservices.com>
Subject: City Center - Turf for monument exit area.

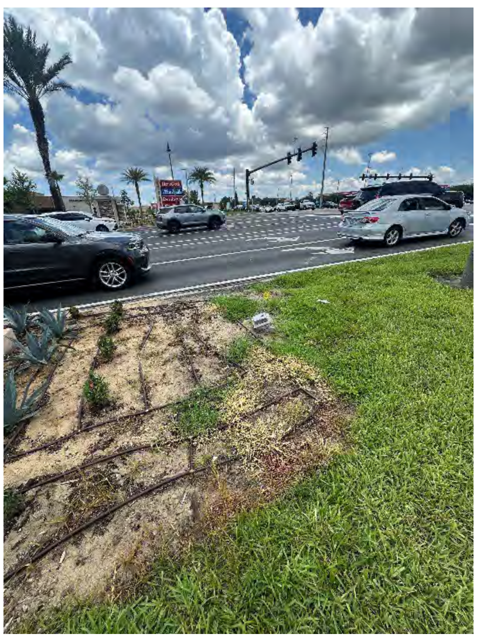
Hi David,

I forgot to send this recommendation along with my other email.

For this area on the exit side of blvd, I asked irrigation tech to reduce extra unneeded dripline. I am recommending installing turf to complete area and reduce landscape bed size. On proposal I did one pallet but we will use the remainder of turf in other needed areas along entrance or blvd.

Let me know what you think.

Have a great week!



Virginia (Vicky) Alvarez
Account Manager

1773 Business Center Lane, Kissimmee, FL 34758
valvarez@yellowstonelandscape.com
321-250-5783

YELLOWSTONE LANDSCAPE

Visit Us Online

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EXHIBIT 21

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Yard Sign Removal Proposal

Att:

David C. McInnes

City Center Community Development District
Posner Boulevard, Main View Drive, Broad Way, Colonial Way and Grandview Parkway

Yard Sign Removal Summary

	Per Month	Per Year
Yard Sign Removal (weekly)	$ 540.00	$ 6,480.00
Grand Total	**$ 540.00**	**$ 6,480.00**

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FC Lawn service

Scope of Work

Minor Repairs: $75 per occurrence; larger or time-intensive repairs will be billed hourly.

Illegal Dumping Removal:

***** Small: $125 – $200

* Medium: $250 – $350

* Large: TBD upon inspection

* Plus, applicable dump (landfill) fees

All work subject to prior approval.

Sign Yard Removal – Sign yard will be removed weekly.

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