Rizzetta & Company

Solterra Resort Community Development District

Board of Supervisors Meeting
August 7, 2026

District Office:
8529 South Park Circle
Suite 330
Orlando, FL 32819

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, Florida · (407) 472-2471
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.solterraresortcdd.org

Board of Supervisors	Brian Meert	Chair – General Op's
	Deborah Higham	Vice Chair – Amenities
	Karan Wienker	Assistant Secretary - Landscaping
	Robert Voisard	Assistant Secretary – Security
	Sam Neelam	Assistant Secretary – Budgets
District Manager	Brian Mendes	Rizzetta & Company, Inc.
District Counsel	Meredith Hammock	Kilinski Van Wyk
District Engineer	Greg Woodcock	Stantec

All cellular phones and pagers must be turned off during the meeting.

The audience comments portion of the agenda is when individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, 1-800-955-8771 (TTY), or 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, Florida · (407) 472-2471
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.solterraresortcdd.org

Board of Supervisors **July 31, 2026**
Solterra Resort Community
Development District

FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Solterra Resort Community Development District will be held on **August 7, 2026, at 10:00 a.m.** at the **Solterra Resort Amenity Center,** located at **5200 Solterra Boulevard, Davenport, Florida 33837**. The following is the **final agenda** for the meeting:

1. **CALL TO ORDER/ROLL CALL**
2. **PUBLIC COMMENT**
3. **COMMUNITY UPDATES**
   A. District Engineer
      1. Updates on Roof Line Project..Tab 1
   B. Aquatic Maintenance Updates
   C. Pool Operations Updates
      1. Updates on Pool RFP
   D. Landscape Maintenance Updates
      1. July 2026 Inspection Report..Tab 2
   E. F&B Operations Updates
      1. Confirmation of Incentive Payouts
      2. Updates on Pizza Oven Purchase
   F. General Manager Updates Report..Tab 3
      1. Updates on Turf/Games Project
   G. Board of Supervisors
      1. Updates on Elixir Bar
4. **STAFF REPORTS**
   A. District Counsel
      1. Review of Kilinski | Van Wyk Legislative Newsletter 2026.............Tab 4
      2. Consideration of Villatel Agreement ....Tab 5
      3. Consideration of Kilinski | Van Wyk Restated Fee Agreement..Tab 6
   B. District Manager
      1. Review of Precision Sidewalk Project Completion Report.............Tab 7
      2. Review of Kilinski | Van Wyk Budget Comparison (Under Separate Cover)
5. **BUSINESS ADMINISTRATION**
   A. Consideration of the Minutes of the Board of Supervisors' Meeting Held on July 10, 2026, ...Tab 8
   B. Ratification of Operation and Maintenance Expenditures for the Months of May & June 2026 ....Tab 9
6. **BUSINESS ITEMS**
   A. Ratification of District Items ....Tab 10
      1. TPG – Holiday Lighting Agreement
      2. Dora Landscaping – License Agreement for Installation of

Improvements
B. Review of Fiscal Year 2025 Financial Audit....................Tab 11
C. Consideration of Resolution 2026-17, Adopting FY 26-27 Annual Meeting Schedule....................Tab 12
D. Public Hearing on Fiscal Year 2026/2027 Final Budget
   1. Consideration of Resolution 2026-18, Adopting FY 26-27 Final Budget....................Tab 13
E. Public Hearing on Fiscal Year 2026/2027 Special Assessments
   1. Consideration of Resolution 2026-19, Imposing Special Assessments....................Tab 14
F. Public Hearing on Revised Rules of Procedure
   1. Consideration of Resolution 2026-20, Rule Development and Rulemaking for Revised Amenity Policies....................Tab 15

7. SHADE SESSION

8. SUPERVISOR REQUESTS & COMMENTS

9. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (407) 472-2471.

With appreciation,

Brian Mendes

Brian Mendes
District Manager

Tab 1

RE: [EXTERNAL]Re: Solterra Resort CDD: Roof Structure

Summarize

WG

Woodcock, Greg <greg.woodcock@stantec.com>

Tuesday, July 28, 2026 at 4:15 PM

To: Brian Mendes; mark@imagerycustom.com; Cc: Karan Wienker

Good afternoon, Brian. It appears that the contractor is requesting design and permit drawings for the project. We can get an architect to provide a scope and fee if necessary to prepare the drawings outlined below. We have sent all the plans we have on file, and the contractor was going to request any permit drawings the County has on file. More then happy to get involved if necessary but we do not have the plans outlined below in our files. Let me know if you would like to jump on a call to discuss.

Greg Woodcock
Project Manager

Stantec

From: Brian Mendes <BMendes@rizzetta.com>
Sent: Monday, July 27, 2026 2:56 PM
To: mark@imagerycustom.com
Cc: Woodcock, Greg <greg.woodcock@stantec.com>; Karan Wienker <kwienker@solterraresortcdd.com>
Subject: Fw: [EXTERNAL]Re: Solterra Resort CDD: Roof Structure

Good afternoon team,

Greg we have another contractor interested in bidding in the guard house project. Jennifer we are currently awaiting the following docs our Engineer to finalize bid. Greg when you have a moment please update us on where we are with these docs.

To move forward, we will need the following:

- Structural/foundation plans, including footing and slab sizes/details
- Concrete and CMU (block) wall specifications
- Roof framing plans (wood or steel) with structural details
- Roofing specifications (roof system, underlayment, tile/material, etc.)
- Architectural elevations and building sections
- Electrical plans (lighting, power, gate equipment, etc.)
- Plumbing plans (if applicable)
- Wind load and structural calculations (if available)
- Any applicable civil or utility modifications
- Permit-ready construction drawings or the latest design set

Tab 2

SunScape Consulting
LANDSCAPE MANAGEMENT SERVICES

Memorandum

To: Brian Mendes
Rizzetta and Company

Cc: Karan Wienker, Joe Bullins,
Diana Garcia, Larry Roscini,
Angel Ocasio, Ian Mulcock,
Anthony Sandretto and
Michael Oyler

From: Jeff Flamisch

Date: July 27, 2026

Re: Solterra Resort
July Inspection

The inspection was performed on Tuesday, July 21, 2026, with Angel Ocasio, Ian Mulcock, Anthony Sandretto and Larry Roscini from Dora Landscaping and Karan Wienker with Solterra CDD Board.

During the inspection, I found the landscape throughout the resort to be in good condition with the Contractor providing their services in accordance with the contract specifications. The detail portion of their work was in order with the majority of ornamentals, shrubs and groundcover being properly trimmed and shaped and bed lines, tree rings and maintenance strips well defined. There was sporadic weed growth present in the landscape and pine straw is holding up well throughout the resort. Their Lawn and Ornamental program is being administered favorably with the landscape displaying good color with minimal pest and disease activity for this time of year. The irrigation system has been operating properly with no indications of drought stress or oversaturated soil conditions. The summer rotation of bedding plants is holding up well and providing nice floral displays near the main entrance to the clubhouse. Construction has begun on the installation of the artificial turf surrounding the volleyball court area and the Contractor is working with the construction team on irrigation damage mitigation.

At the time of the inspection, Item 16 from the June report remained incomplete.

The following is a current list of work items for the Contractor to complete or respond to as a result of site observations made during our recent inspection:

1) Contractor is requested to straighten and secure the irrigation risers to their angle iron supports with zip ties throughout the property during their next irrigation maintenance inspection.

2) Contractor is requested to submit a proposal to replace the poorly performing Viburnum Suspensum plantings that were removed along the east perimeter of the Amenities area as soon as possible.

3) Contractor is requested to prune poorly performing growth from Foxtail Fern plantings in the urns near the restrooms on the east side of the main family pool, during their next detail rotation.

4) Contractor is requested to secure Netafim irrigation drip lines in the ornamental bed spaces throughout the main family pool and Lazy River areas as soon as possible.

5) Contractor is requested to remove the poorly performing Tabebuia tree near the cabanas on the south side of the Lazy River area, during their next detail rotation. See attached photo.

6) Contractor is requested to submit a proposal to remove seven Live Oak trees and one Sabal palm tree in the playground area on the west side of the main family pool area as soon as possible, as discussed during the inspection.

7) Contractor is requested to submit a proposal to infill the appropriate number of missing Podocarpus plants near the HVAC units on the west side of the main family pool area as soon as possible. See attached photo.

8) Contractor is requested to lightly prune Dwarf Firebush plantings near the main entrance to the resort to remove leggy growth, during their next detail rotation.

9) Contractor is requested to submit a proposal to refresh the pine straw groundcover throughout the resort and replace the vegetative border for the pine straw beds as soon as possible, as discussed with Management.

10) Contractor is requested to remove the poorly performing Blue Daze plants on the south side of the main entrance to the resort as soon as possible.

11) Contractor is requested to prune poorly performing growth from the Oleander planting on the west side of Pine Tree Trail across from the main entrance to the resort, during their next detail rotation.

12) Contractor is requested to smooth out and restore the soil around the water meter valve box located on the northeast corner of the Gatehouse near the main entrance to the resort during the next detail rotation. See attached photo.

13) Contractor is requested to monitor for and treat weed growth in the ornamental bed spaces along Solterra Boulevard near the entrance to SolTerra Springs, during their next detail rotation.


Item 5


Item 7


Item 12

Tab 3

SOLTERRA RESORT CDD

Monthly Manager's Report

Prepared for the Board of Supervisors

Report Period	July 1 – July 31, 2026
Prepared By	Joe Bullins, LCAM, CMCA, AMS
Title	General Manager / LCAM
Submitted To	CDD Board of Supervisors
Report Date	July 31, 2026
Report Status	Draft — Pending Management Review

1. Executive Summary

This summary provides a high-level overview of operations, financials, facilities, staffing, and priorities for the July 2026 reporting period. Full detail for each area is available in the corresponding sections of this report.

Financially, combined resort collections (Square gross sales plus the Villatel July invoice) totaled $119,292.05 for the period, a 12.0% decrease compared to the same period in 2025. Comparing Square-only figures overstates the decline at 19.7%, since Villatel amenity access charges are now billed separately under a standing monthly invoice arrangement rather than processed through Square. The decline is not broad based: Owner Amenity Access Key sales rose 40.4%, and Cabana Rental revenue held essentially flat (+0.8%) on fewer but higher-value bookings. The decline is concentrated specifically in large-group (13-plus guest) Leisure Patron Resort Fee transactions, down 31.5% year over year, while smaller-party transactions were down a more modest 7.6%. Regional data supports this being a segment-specific trend rather than a market-wide one: Central Florida theme park attendance has softened since June 2026, while Davenport short-term vacation rental occupancy is actually up 2.6% year over year over the same window. Full detail is provided in Section 1.

On the facilities side, Resort Pools completed repair of the lazy river pump impeller and thruster, restoring full circulation and flow to the feature. Traffic delineator posts were installed at the front gate to improve arrival flow, and the back patio and lazy river area furniture replacement (Polywood) was completed. The Wildwood street condition was inspected and found to be a compaction issue rather than an infrastructure defect; the area has been patched and closed. Daily, weekly, and monthly preventative maintenance protocols continue uninterrupted. Section 2 has full detail.

Staffing deployment was strong at 98.6% utilization against scheduled capacity across an average of 14.8 active positions per week, totaling 2,917.5 hours across all Amenity and Maintenance departments for the five-week window. One FT Resort Host position was on approved leave for the final two weeks of the period; coverage was maintained without a service gap. Section 4 has full detail.

On the amenity side, the clubhouse continues operating through 10:00 PM at no additional operational cost, with positive guest response and meaningful traffic now captured in hours that previously fell outside operations. Management identified that the CDD website's public Amenity Hours listing has not been updated to reflect the current hours and is targeting a correction as a near-term action item.

Six management priorities for the upcoming period are outlined in Section 5, with Board and District coordination on the master plan continuing, entry and security enhancements ongoing, and Management's focus shifting from capital-project closeout toward marketing and lifestyles expansion, community value-adds, and continued follow-up with Villatel on the large-group booking trend identified this period.

2. Financial Summary

The following reflects Square POS activity for June 19 through July 30, 2026 compared to the same period in 2025.

	2026	2025	$ Change	% Chg
Gross Sales, Square POS	$108,790.00	$135,560.00	($26,770.00)	-19.7%
Returns / Refunds	($2,190.00)	($2,665.00)	$475.00	-17.8%
Discounts & Comps	$0.00	($75.00)	$75.00	-100.0%
Net Sales	**$106,600.00**	**$132,820.00**	**($26,220.00)**	**-19.7%**
Total Transactions	2,458	2,879	-421	-14.6%

Revenue Category Breakdown

Category	2026 Gross	2025 Gross	Units	YoY
Amenity Access	$82,890.00	$109,860.00	2,287 (vs 2,926)	-24.5%
Cabana Rentals	$25,900.00	$25,700.00	259 (vs 293)	+0.8%

Villatel Amenity Access, July 2026 Invoice

A total of $10,502.05 in amenity access charges across 229 transactions and 114 homes is billed separately to Villatel under the standing monthly invoice arrangement rather than processed through Square. This amount is not reflected in the Square gross sales figures above. The July invoice was submitted to Villatel on July 31, 2026. June's invoice was paid in full on schedule, and the July invoice is expected to follow the same collection timeline.

Financial Analysis Note

Combined resort collections (Square gross sales plus the Villatel July invoice) totaled $119,292.05 for the period, down 12.0% year over year against $135,560.00 in 2025. Comparing Square-only figures overstates the decline at 19.7%, since Villatel amenity access charges are now billed separately rather than processed through Square.

The decline is not broad based. Owner Amenity Access Key sales rose 40.4% (73 vs 52), and Cabana Rental revenue held essentially flat (+0.8%) on fewer but higher-value bookings, average spend per cabana booking is up 14.0% year over year. The decline is concentrated entirely in large-group Leisure Patron Resort Fee transactions. Combining Square and Villatel data by guest tier below, 1-12 guest visits are down a modest 7.6%, while 13-plus guest visits are down 31.5%.

Guest Tier	2026	2025	Change
1-12 Guests	1,835	1,985	-7.6%
13+ Guests	588	858	-31.5%

Regional context supports this being a segment-specific issue rather than a market-wide one: Central Florida theme park attendance has softened since June per Comcast's Q2 2026 earnings disclosure, but Davenport short-term vacation rental occupancy is actually up 2.6% year over year over the same window per AirDNA. The guest base renting these homes is still traveling. The pullback is specifically among large groups renting Solterra's bigger homes.

Management recommends further investigation with Villatel and other large-home property managers to determine whether this reflects fewer large-group bookings, a shift in how those bookings are structured and billed, or a pricing sensitivity issue at the 13-plus guest tier.

3. Food & Beverage (Cafe Sol Bar & Grille)

The F&B Manager submits a separate monthly operations report directly to the Board covering Cafe Sol Bar & Grille financial performance, labor, and operational activity. Please refer to that report for detailed F&B data for the July 2026 period.

Relevant F&B operational notes are reflected in the Financial Summary (Section 1) and Administrative Priorities (Section 5) where applicable to CDD-level operations and capital improvements.

4. Amenity & Pool Operations

No operational changes were implemented during this period. The clubhouse continues to operate on extended hours through 10:00 PM, a change carried forward from the prior period at no additional operational cost. Guest feedback on the extended hours has been positive, and Management is seeing meaningful guest traffic in the 6:00 PM to 10:00 PM window that previously fell outside operating hours, allowing staff to serve guests who would otherwise have gone unassisted. Management anticipates this benefit will grow further as the pool and lazy river capital work, F&B enhancements, and planned nighttime programming (lawn games and similar evening activities) come online, giving guests more reason to use the extended hours rather than simply having access to them.

Staffing Summary, July 2026 (June 29 – August 2)

Staffing deployment was strong across the July reporting period, running at 98.6% utilization against scheduled capacity across an average of 14.8 active positions per week. Total hours scheduled across all Amenity and Maintenance departments came to 2,917.5 for the five-week window (2,489.5 FT, 428.0 PT), with GM, AGM, and FOM excluded from hourly totals per standard reporting practice.

Week	FT Hrs	PT Hrs	Total Hrs	Active FT	Active PT	Notes
W1, Jun 29–Jul 5	496.0	56.0	552.0	13	2	
W2, Jul 6–12	536.0	108.0	644.0	13	2	Includes 52.0 hrs covered under an unfilled Resort Host slot
W3, Jul 13–19	517.5	108.0	625.5	13	2	Includes 52.0 hrs covered under an unfilled Resort Host slot
W4, Jul 20–26	476.0	44.0	520.0	12	2	One FT Resort Host position out on approved leave for the week
W5, Jul 27–Aug 2	464.0	112.0	576.0	12	3	Same FT Resort Host position remained out on leave
Period Total	**2,489.5**	**428.0**	**2,917.5**	—	—	

5. Administrative Priorities & Strategic Initiatives

1. Master Plan Alignment

Management continues to work with the CDD Board and District Counsel to advance long-term master plan objectives, with active coordination across capital improvements, vendor procurement, and operational infrastructure.

2. Entry, Access & Security

No change to report this period. Continued focus remains on gate reliability, access control, and security coverage restructuring.

3. Clubhouse Operations, Extended Hours

The clubhouse continues operating through 10:00 PM at no additional operational cost, with positive guest response and meaningful traffic now captured in the 6:00 PM to 10:00 PM window that previously fell outside operating hours. Management identified that the Solterra Resort CDD website's public Amenity Hours listing still reflects the prior 6:30 PM closing time rather than the current 10:00 PM hours. Correcting this is a near-term action item, as the outdated listing may be limiting guest awareness of the extended availability.

4. F&B Integration & Improvements

Cafe Sol venue naming and identity work continues under GM review. Management is also monitoring the Cafe Sol Google Business Profile misclassification issue, currently in escalation with Google, and continues to evaluate opportunities to tie F&B more directly into the clubhouse guest experience as capital projects complete.

5. Lifestyles & Activities Expansion

With this period's capital carryover items now closing out (lazy river mechanical repairs, patio furniture replacement, front gate delineators), Management's focus is shifting toward expanding the lifestyles calendar, nighttime programming, lawn games, and additional evening activities designed to give guests more reason to use the extended clubhouse hours, alongside broader marketing and advertising initiatives and continued post-stay survey optimization to better capture guest sentiment across channels.

6. Revenue Segment Review

Management identified that the period's amenity access revenue decline is concentrated specifically in large-group (13-plus guest) bookings, down 31.5% year over year, while owner engagement and standard guest traffic held steady or improved. Management is following up directly with Villatel and other large-home property managers to determine the driver before treating this as a broader demand issue.

Respectfully submitted,

Joe Bullins, LCAM, CMCA, AMS

General Manager — Solterra Resort CDD

Artemis Lifestyle Services, LLC

SolterraGM@ArtemisLifestyles.com

Tab 4

JULY 2026 · SPECIAL EDITION

The 2026 Regular Legislative Session adjourned *sine die* on **Friday, March 13, 2026**, without passing a budget, sending the Legislature into special session, and Governor Ron DeSantis has since completed his action on the bills that did pass. This special end-of-session edition of the Kilinski | Van Wyk Legislative Newsletter recaps the measures we tracked all session that most affect community development districts and other special districts — what became law, what was vetoed, and what died — and, most importantly, **what each change means in practice** for your district managers, your Boards of Supervisors, and the special-district industry.

The Governor signed the substantial majority of this session's bills and issued a limited number of vetoes. Two of those vetoes land squarely on issues we were watching for districts — sovereign immunity (HB 145) and e-bikes (SB 382). Please reach out to your Kilinski | Van Wyk attorney with any questions.

NOW LAW — SIGNED BY THE GOVERNOR

SIGNED — NOW LAW | EFFECTIVE JULY 1, 2026

SB 1180 — Community Development Districts (Recall)

UNIFORM RECALL OF QUALIFIED-ELECTOR SUPERVISORS · AMENDS S. 190.0071, FLA. STAT. · CH. 2026-164

SB 1180 creates a uniform recall path for qualified-elector CDD seats.

SB 1180 establishes a uniform procedure to recall CDD supervisors who sit in **qualified-elector seats**, largely mirroring the municipal and charter-county recall process in s. 100.361, Fla. Stat. The law applies **only** to supervisors elected by the qualified-elector process, it does **not** apply to landowner-elected supervisors. A supervisor must have served at least one-fourth of the term to be subject to recall. Recall begins with a petition signed by at least **10% of the district's qualified electors** stating one of seven grounds: malfeasance, misfeasance, neglect of duty, drunkenness, incompetence, permanent inability to perform official duties, or conviction of a felony involving moral turpitude. An amendment also provides that certain state synthetic-turf restrictions do not apply to CDDs enforcing recorded deed restrictions.

WHAT THIS MEANS

DISTRICT MANAGERS	BOARDS OF SUPERVISORS	INDUSTRY
Be ready to administer the process: coordinate with the county supervisor of elections/clerk, and understand petition verification, the supervisor's defensive-statement right, resignation, and vacancy-fill mechanics. Update board-orientation materials.	Qualified-elector seats now carry recall exposure tied to the seven statutory grounds and the one-fourth-of-term threshold. Landowner-elected seats are unaffected.	The first uniform, statewide CDD recall mechanism. Puts special districts largely in line with the recall process for cities and counties. The previous process required Governor action.

★ PRIORITY FOR DISTRICTS | SIGNED — NOW LAW | EFFECTIVE JANUARY 1, 2027

HB 967 — Electronic Payments Made to Units of Local Government

MANDATORY CARD, EFT & ONLINE PAYMENT ACCEPTANCE · APPLIES TO SPECIAL DISTRICTS

HB 967 requires card, EFT, and online payment options by Jan. 1, 2027.

HB 967 requires every unit of local government, expressly including special districts, to **accept credit cards, charge cards, debit cards, and electronic fund transfers**, and to **maintain an online method** (a website portal) to accept those payments. Today these payment types are optional; effective **January 1, 2027** they are mandatory. For certain revenue types (taxes, license fees, tuition, fines, civil penalties, court-ordered payments and costs, and other statutorily prescribed revenues), a local government may add a surcharge sufficient to cover the processing/service fee charged by the financial institution or card company. **A more detailed update on electronic payment implementation, including cybersecurity and Payment Card Industry Data Security Standard (PCI DSS) considerations, is forthcoming to District Managers.**

WHAT THIS MEANS

DISTRICT MANAGERS	BOARDS OF SUPERVISORS	INDUSTRY
The session's biggest operational lift. Before Jan. 1, 2027 you need (1) card plus EFT acceptance and (2) an online payment portal. Select a merchant processor, integrate with collections,	Approve the payment processor contract and any surcharge policy and confirm the budget covers setup and recurring processing fees.	Management companies should plan a coordinated, district-wide rollout well ahead of the deadline.

accounting systems, set any surcharge policy, train onsite staff, and update fee schedules and websites. Budget in FY 2026-27.		

SIGNED — NOW LAW | **EFFECTIVE JULY 1, 2026**

HB 273 — Special District Funding

RURAL AREAS OF OPPORTUNITY · REFERENCES S. 288.0656, FLA. STAT.

HB 273 adds special districts located, in whole or in part, in a “rural community” or “rural area of opportunity” to the entities eligible for agency agreements that provide state or federal financial assistance and allows qualifying agreements to provide for **advance payment or direct payment of invoices** rather than reimbursement. A “rural community” is generally a county under 75,000 population (or under 125,000 and contiguous to one under 75,000).

WHAT THIS MEANS		
DISTRICT MANAGERS For qualifying rural districts, identify newly available grant and assistance agreements and the option for advance/direct pay, which eases cash flow.	**BOARDS OF SUPERVISORS** Potential new funding avenues for districts in rural areas of opportunity; direct staff to evaluate eligibility.	**INDUSTRY** Targeted relief for smaller rural districts that struggle with reimbursement-based cash flow.

SIGNED — NOW LAW | **EFFECTIVE JULY 1, 2026 · SUNSET OCT. 2, 2031**

HB 655 — Attorney Meetings on Bert Harris Claims

PUBLIC-MEETING & PUBLIC-RECORDS EXEMPTION FOR PRIVATE-PROPERTY-RIGHTS CLAIMS

HB 655 creates a temporary exemption allowing an agency to meet **privately with its attorney** to discuss a claim under the Bert J. Harris, Jr. Property Rights Protection Act. The attorney must announce at a public meeting the desire for such advice; the session must be confined to settlement negotiations or strategy on the claim; and the **entire session must be recorded by a certified court reporter**. The transcript and records are exempt from public records until the claim is settled or the statute of limitations expires. The exemption sunsets October 2, 2031, unless reenacted.

WHAT THIS MEANS		
DISTRICT MANAGERS Know the mechanics: public announcement, certified court reporter, and a sealed transcript. Coordinate closely with counsel when a Bert Harris claim is threatened. This rarely occurs for special districts, however.	**BOARDS OF SUPERVISORS** Supervisors may now receive confidential legal advice on a Bert Harris claim in a closed session, similar to the existing litigation “shade meeting.” Follow the strict statutory process.	**INDUSTRY** A useful new tool for districts facing property-rights claims from landowners or developers over district actions. However, infrequent occurrence with special districts.

SIGNED — NOW LAW | **EFFECTIVE JULY 1, 2026**

HB 905 — Foreign Influence (Foreign Interference Restriction and Enforcement Act)

ETHICS-TRAINING ADDITIONS · FOREIGN COUNTRIES OF CONCERN

HB 905 strengthens Florida's safeguards against foreign influence. For districts, the most relevant features add content to existing **ethics-training requirements** and prohibit accepting anything of value from a foreign country of concern (FCOC) or a designated foreign terrorist organization.

WHAT THIS MEANS		
DISTRICT MANAGERS Expect updated ethics training content for supervisors and covered staff; watch for guidance from the Commission on Ethics.	**BOARDS OF SUPERVISORS** Be aware of the prohibition on accepting things of value from an FCOC; incorporate into ethics compliance.	**INDUSTRY** An added compliance layer on top of existing ethics-training obligations.

SIGNED — NOW LAW | **STAGGERED: JUL 1, 2026 · JAN 1, 2027 · JUL 1, 2027**

HB 991 — Elections

CANDIDATE OATH & QUALIFYING CHANGES · SIGNED APRIL 1, 2026

Among many changes, HB 991 requires a candidate to file a written oath or affirmation stating whether the candidate is a citizen of another country in addition to being a U.S. citizen, and if so, to disclose that citizenship. The law carries **staggered effective dates**: a five-year statute of limitations for election-code felony prosecutions takes effect July 1, 2026; most citizenship-related provisions take effect January 1, 2027; and a citizenship indicator on driver licenses phases in by July 1, 2027.

WHAT THIS MEANS		
DISTRICT MANAGERS For districts in the qualified-elector election phase, candidate qualifying paperwork will change (dual-citizenship oath). Coordinate with the supervisor of elections.	**BOARDS OF SUPERVISORS** Candidates for elector seats will face the new oath and qualifying requirements.	**INDUSTRY** Primarily relevant to districts that have transitioned to elector elections.

SIGNED — NOW LAW | **EFFECTIVE JULY 1, 2026**

HB 1471 — Systems of Law and Terrorist Organizations

PROHIBITED EXPENDITURES & AD VALOREM SUPPORT

Among many provisions, HB 1471 prohibits a state agency, political subdivision, or public school district from expending state-appropriated funds or levying ad valorem taxes to support a foreign or domestic terrorist organization, or a member of such an organization, and authorizes designation of terrorist organizations.

WHAT THIS MEANS		
DISTRICT MANAGERS A low-touch compliance item for typical CDDs, confirm no district funds or tax revenue support a designated organization.	**BOARDS OF SUPERVISORS** Awareness item; incorporate into spending-compliance review.	**INDUSTRY** Broad statewide policy with limited routine impact on district operations.

ALSO ENACTED — TRACKED ALL SESSION

SIGNED — NOW LAW | **EFFECTIVE APR 21, 2026 · 2026 ROLL · CH. 2026-37**

SB 118 — Assessments Levied on Recreational Vehicle Parks

AMENDS S. 189.052 (AND S. 125.0168, S. 166.223), FLA. STAT.

SB 118 prohibits counties, municipalities, and special districts from levying a special assessment on the portion of an RV parking space or campsite that **exceeds the statutory maximum square footage** for an RV-type unit under s. 320.01(1)(b), Fla. Stat., regardless of the actual size of the space, and requires that assessments consider the park's **occupancy rates** for fair apportionment. The changes first apply to the 2026 property tax roll.

WHAT THIS MEANS

DISTRICT MANAGERS	BOARDS OF SUPERVISORS	INDUSTRY
Districts that assess RV parks must revisit assessment methodology for the 2026 roll, cap the assessable area and factor occupancy. Coordinate with your assessment methodology consultant/engineer.	Adopt conforming assessment methodology for affected parcels.	Directly affects districts with RV parks or campgrounds in the assessment base.

SIGNED — NOW LAW | **EFFECTIVE JULY 1, 2026 · CH. 2026-17**

SB 212 — Sexual Offenders and Sexual Predators

POOLS, SPLASH PADS, PARKS & PRE-EMPLOYMENT SCREENING

SB 212 extends the 1,000-foot residency restriction to **public swimming pools and splash pads** (defined broadly to include district- and community-owned pools), increases the loitering/prowling buffer to 500 feet, and prohibits qualifying offenders from contacting minors at parks, playgrounds, and pools. It also expands **pre-employment screening**: a governmental subdivision must search the Dru Sjodin National Sex Offender Public Website before appointing or employing anyone to work at a public swimming pool, childcare facility, or other location where children congregate.

WHAT THIS MEANS

DISTRICT MANAGERS	BOARDS OF SUPERVISORS	INDUSTRY
If your district owns pools, splash pads, parks, or playgrounds, update hiring/vendor procedures to run the national sex-offender search before engaging amenity staff, and review signage and access policies.	Adopt screening-policy updates for amenity personnel.	A direct operational impact for amenity-heavy CDDs.

VETOED — DID NOT BECOME LAW

VETOED JUNE 30, 2026

HB 145 — Claims Against the Government (Sovereign Immunity)

WOULD HAVE RAISED CAPS UNDER S. 768.28, FLA. STAT.

The Governor vetoed the sovereign-immunity and e-bike bills.

HB 145 would have raised Florida's sovereign-immunity caps to **$350,000 per claim** and **$500,000 per incident** (a compromise from the House's proposed $500,000/$1,000,000), allowed governments to settle claims above the caps without a legislative claims bill, and shortened the statute of limitations for certain claims. **The Governor vetoed the bill on June 30, 2026**, expressing concern that higher caps would encourage meritless lawsuits and noting the budget pressure local governments face from the pending property-tax proposal.

WHAT THIS MEANS

DISTRICT MANAGERS	BOARDS OF SUPERVISORS	INDUSTRY
No change. The statutory caps remain $200,000 per claim / $300,000 per incident. Continue current claims handling and the claims-bill process for excess amounts.	District liability exposure is unchanged; budget and reserve planning proceed on the existing limits.	Status quo on tort exposure and insurance. Expect the issue to return in a future session.

VETOED JUNE 2026

SB 382 — Micromobility Devices (E-Bikes)

WOULD HAVE SET OPERATIONAL E-BIKE RULES AND A STATE TASK FORCE

SB 382 would have set a **10 mph speed limit for e-bikes within 50 feet of a pedestrian** on sidewalks and pedestrian areas, created a Micromobility Device Safety Task Force, and required local law enforcement to track e-bike crash data. Although it passed both chambers unanimously, **the Governor vetoed it**, citing concern that the tracking provisions could lead to increased surveillance of citizens.

WHAT THIS MEANS

DISTRICT MANAGERS	BOARDS OF SUPERVISORS	INDUSTRY
No new statewide e-bike operational rules. If e-bike speed or safety is a concern on district trails, address it through district rules and signage rather than relying on state law.	Districts retain their existing authority over their own paths and amenities.	A frequently requested safety measure; likely to be refiled next session.

DID NOT PASS — DEAD FOR 2026

Several measures we tracked cleared one chamber but did not make it through both and are dead for the 2026 session. We expect a number of these to resurface in 2027:

HB 105 / SB 588 — Local Government Enforcement Actions

The proposed "Special District Regulatory Accountability Act" would have created up to $50,000 in damages for "arbitrary or unreasonable" district enforcement actions. Did not pass.

HB 437 / SB 770 — Public Records

Would have revised public records procedures, duplication costs, and penalties. Did not pass.

HB 1329 / SB 1566 — Local Government DEI Spending

Would have restricted certain local-government DEI expenditures and added annual certification. Did not advance to final passage.

HB 39 (RV assessments, House companion)

Postponed on second reading; the RV-assessment changes ultimately passed through SB 118.

EFFECTIVE DATES AT A GLANCE

Bill	Subject	Status	Effective
SB 1180	CDD recall (qualified-elector seats)	**Law**	Jul 1, 2026
HB 967	Electronic & online payments	**Law**	Jan 1, 2027
HB 273	Special district funding (rural)	**Law**	Jul 1, 2026
HB 655	Bert Harris attorney meetings	**Law**	Jul 1, 2026 (sunset 10/2/31)
HB 905	Foreign influence / ethics training	**Law**	Jul 1, 2026
HB 991	Elections / candidate oath	**Law**	Jul 1, 2026 · Jan 1, 2027 · Jul 1, 2027
HB 1471	Terrorist-org funding prohibition	**Law**	Jul 1, 2026
SB 118	RV park assessments	**Law**	Apr 21, 2026 (2026 roll)
SB 212	Sex offenders / pools & screening	**Law**	Jul 1, 2026
HB 145	Sovereign immunity caps	**Vetoed**	—
SB 382	Micromobility / e-bikes	**Vetoed**	—

ACTION REQUIRED · DEADLINE JANUARY 1, 2027

Electronic Payments Compliance Countdown

HB 967 gives districts limited runway. District managers and onsite staff should start now so acceptance is live before the deadline:

- ▢ Select a merchant-services / payment processor and confirm PCI-compliant handling.
- ▢ Stand up an online payment portal (website) for residents and tenants.
- ▢ Enable credit-card, debit cards, and electronic-fund-transfer acceptance.
- ▢ Decide and document any surcharge policy for eligible revenue types.
- ▢ Integrate with your collections/accounting system and reconcile workflows.
- ▢ Train onsite staff; update the fee schedule, website, and resident notices.
- ▢ Budget setup and recurring processing fees in FY 2026-27.

Questions? Contact your Kilinski | Van Wyk attorney, we are glad to help your district plan for these changes.

Kilinski | Van Wyk PLLC Tallahassee | Tampa | Jacksonville · admin@cddlawyers.com

Tab 5

FACILITY USE AGREEMENT

Event Center – Meeting Room

Complimentary License | No Charge to Licensee

This Facility Use Agreement ("Agreement") is entered into as of September 1, 2026, ("Effective Date") by and between: VCG VVSR Club, LLC, a Florida limited liability company, by and through its manager, Vacation Capital Group Management, Inc. (collectively, "Licensor" or "Villatel"); and

Solterra Resort Community Development District, a community development district established pursuant to Chapter 190, Florida Statutes, with its ~~principal office at~~ 3434 Colwell Ave, Suite 200 Tampa, FL 33614 ("Licensee" or "CDD"). Licensor and Licensee are each referred to herein individually as a "Party" and collectively as the "Parties."

RECITALS

WHEREAS, VCG VVSR Club, LLC, managed by Vacation Capital Group Management, Inc., owns and operates an event center facility located at 1713 Oak Blossom Drive, Davenport, Florida (the "Facility"); and

WHEREAS, the CDD desires to use the meeting room within the Facility for its board meeting on the date identified herein; and

WHEREAS, Villatel is pleased to make the meeting room available to the CDD at no charge as a community accommodation, and the Parties wish to set forth the terms governing that use.

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

1. LICENSE GRANT

Villatel hereby grants to the CDD a non-exclusive, revocable, no-cost license to use the meeting room located within the Event Center at the Facility ("Licensed Space") for the ~~single~~ meeting date set forth in Section 2 ("Permitted Use"), subject to the terms and conditions of this Agreement. This license is specific to the date confirmed herein. The Licensee's use of the Licensed Space is non-exclusive; Villatel retains the right to use, schedule, and operate all other areas of the Facility at all times, and may schedule other events or programs in the Licensed Space outside of the Licensee's confirmed meeting times.

This Agreement does not convey any leasehold interest, ownership interest, or other property right in the Facility or the Licensed Space.

2. AUTHORIZED MEETING DATE

- This Agreement covers the following ~~single~~ meeting, as confirmed by Villatel:

Meeting Date	See attached Exhibit A
Start Time	9:00 a.m.
End Time	5:00 p.m.
Location	Event Center Meeting Room, 1713 Oak Blossom Drive, Davenport, FL

- The Licensee's license to use the Licensed Space for the Meeting expires automatically at the Meeting's End Time. The Licensee shall ensure that all attendees have vacated the Licensed Space and that the space is clean and in order within thirty (30) minutes of that time.
- The meeting date set forth above is subject to written confirmation by Villatel's designated Event Center Manager. Villatel has no obligation to provide access prior to receiving a request and issuing that confirmation.

3. FUTURE MEETING DATES

The Parties may agree to extend this arrangement to cover future meeting dates. Any such future date becomes authorized when both Parties have confirmed it in writing, at which point all terms and conditions of this Agreement apply to that meeting as if it were the Meeting described in Section 2. Future dates may be added by completing and signing Exhibit A to this Agreement. There is no requirement to execute a new agreement for each future meeting; a mutually signed Exhibit A is sufficient. Villatel reserves the right to decline any requested future date based on availability or operational need.

4. PERMITTED USE AND RESTRICTIONS

- The Licensee's use of the Licensed Space is limited to board or committee meetings of the CDD. No other use is permitted without Villatel's prior written consent.
- The Licensee and its attendees shall have access to the meeting room only. The commercial kitchen, storage areas, back-of-house spaces, and all other areas of the Facility beyond the Licensed Space are not included in this Agreement and may not be accessed.
- The Licensee may bring light refreshments (non-alcoholic beverages and individually packaged or pre-prepared food items) for its attendees. No cooking, open flame, alcohol, or use of kitchen equipment of any kind is permitted. The Licensee is responsible for cleanup of all refreshment-related waste prior to vacating.
- The maximum number of attendees permitted in the Licensed Space at any time is [___], consistent with applicable fire and safety codes.
- No furniture or equipment shall be removed from the Licensed Space at any time.
- The Licensee shall not sublicense, assign, or transfer its rights under this Agreement to any third party.
- The Licensee shall comply with all applicable laws, ordinances, and regulations, as well as all Facility rules and policies communicated by Villatel.
- The following are prohibited in the Licensed Space and throughout the Facility: firearms or other weapons; hazardous or flammable materials; illegal drugs or controlled substances; and smoking or vaping.

5. LICENSOR-PROVIDED ITEMS

Villatel will make the following items available for each confirmed meeting at no additional cost to the Licensee:

(a) Seating arrangements (chairs and tables) as configured by Villatel and agreed upon in advance; and
(b) One (1) drop-down projection screen.

The Licensee is responsible for any additional audiovisual equipment, presentation devices, or connectivity it requires. Villatel makes no warranty as to the availability or condition of any Facility technology beyond the items listed above.

6. FEES AND CONSIDERATION

This Agreement is provided at no charge to the Licensee as a complimentary community accommodation. No rent, license fee, or other monetary consideration is required for any meeting conducted under this Agreement or any authorized future dates added pursuant to Section 3.

7. INSURANCE

- Each Party is responsible for maintaining its own appropriate insurance or risk coverage for its respective activities under this Agreement. Villatel maintains its own general liability coverage for the Facility. The Licensee, as a governmental entity, shall prior to the first confirmed meeting provide Villatel with written confirmation of the governmental risk pool participation, self-insurance program, or other coverage it maintains applicable to its activities at the Facility.
- Third-Party Vendors. Any vendor or contractor the Licensee brings to the Facility — including audiovisual providers, delivery personnel, or technology support — is responsible for operating under its own insurance. Neither VCG VVSR Club, LLC nor Vacation Capital Group Management, Inc. provides coverage for vendors engaged by the Licensee, and Villatel assumes no responsibility for any act or omission of such vendors. The Licensee shall require any third-party vendor to carry, at a minimum, Commercial General Liability insurance of not less than $1,000,000 per occurrence and $2,000,000 in the aggregate, and Workers' Compensation coverage as required by law. Evidence of such coverage shall be provided to Villatel upon request.

8. INDEMNIFICATION

To the fullest extent permitted by law, the Licensee, on its own behalf and on behalf of its board members, employees, agents, contractors, and invitees, hereby releases, indemnifies, defends, and holds harmless VCG VVSR Club, LLC, Vacation Capital Group Management, Inc., and each of their respective officers, directors, members, managers, employees, contractors, consultants, affiliates, subsidiaries, and agents (collectively, "Villatel Indemnitees") from and against any and all claims, demands, losses, damages, liabilities, costs, and expenses (including reasonable attorneys' fees) arising out of or connected with: (a) the Licensee's use or misuse of the Licensed Space or the Facility; (b) any act or omission of the Licensee, its board members, employees, agents, contractors, or invitees; (c) any breach of this Agreement or applicable law by the Licensee; or (d) any bodily injury, death, or property damage occurring within the Licensed Space during a confirmed meeting, except to the extent directly caused by the gross negligence or willful misconduct of Villatel.

Villatel may, at its own expense, assume the exclusive defense of any matter subject to indemnification by the Licensee, in which case the Licensee agrees to cooperate with Villatel's defense. ~~This indemnification obligation survives expiration or termination of this Agreement.~~

9. DAMAGE, REPAIR, AND INCIDENT REPORTING

- The Licensee shall return the Licensed Space in the same condition as received, normal wear and tear excepted, following each meeting.
- Any personal injury or property damage that occurs during a meeting shall be reported to Villatel's Manager on Duty (MOD) within one (1) hour of the incident. A written summary shall be submitted to Villatel within twenty-four (24) hours.
- The Licensee is responsible for the cost of repairing or replacing any damage to the Licensed Space, furnishings, or equipment caused by the Licensee, its board members, employees, agents, or invitees.
- Villatel will notify the Licensee of any claimed damage within five (5) business days following the meeting date. Payment for undisputed damage is due within thirty (30) days of receipt of a written invoice.

10. VIDEO SURVEILLANCE

Villatel may maintain video surveillance equipment in and around the Facility, including the Licensed Space. The Licensee is responsible for notifying its board members, employees, agents, and invitees of this prior to each meeting.

11. RIGHT TO REMOVE INDIVIDUALS

Villatel reserves the right to remove any individual from the Licensed Space or Facility whose conduct is deemed, in Villatel's sole discretion, to be destructive, disruptive, unsafe, or detrimental to the Facility or its other users. The Licensee is responsible for supervising its attendees at all times during each meeting.

12. LIMITATION OF LIABILITY

IN NO EVENT SHALL VILLATEL, VCG VVSR CLUB, LLC, OR VACATION CAPITAL GROUP MANAGEMENT, INC. BE LIABLE TO THE LICENSEE OR ANY THIRD PARTY FOR ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL, OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT OR THE LICENSEE'S USE OF THE LICENSED SPACE, REGARDLESS OF CAUSE OF ACTION OR THEORY OF LIABILITY. VILLATEL'S TOTAL LIABILITY UNDER THIS AGREEMENT SHALL NOT EXCEED THE AMOUNT OF ANY DOCUMENTED OUT-OF-POCKET COSTS DIRECTLY CAUSED BY VILLATEL'S GROSS NEGLIGENCE.

13. FORCE MAJEURE

Neither Party shall be held responsible for any failure to perform under this Agreement caused by hurricane, tornado, severe storm, fire, flood, explosion, war, embargo, government requirement, civil or military authority, act of God, strikes, labor unrest, or similar causes beyond its control. If a force majeure event affects a confirmed meeting date, the Parties will cooperate in good faith to identify an alternate date, which shall be confirmed in writing by Villatel and governed by the terms of this Agreement.

14. TERMINATION

- The Licensee's right to use the Licensed Space expires automatically at the End Time of each confirmed meeting. No further notice is required to effect this expiration.
- Either Party may terminate this Agreement as to any future dates by providing the other Party with thirty (30) days' written notice. Termination does not affect any meeting already confirmed and scheduled within that notice period unless Villatel determines an operational conflict or breach requires immediate cancellation.
- Villatel may cancel a confirmed meeting on shorter notice in the event of: (a) a material breach of this Agreement by the Licensee; (b) failure to maintain required insurance; (c) intended use that is unauthorized or contrary to applicable law; or (d) a force majeure event or operational emergency at the Facility.

15. GENERAL PROVISIONS

- Entire Agreement. This Agreement, together with any signed Exhibit A addenda, constitutes the entire agreement between the Parties regarding use of the Licensed Space and supersedes all prior representations and understandings. To the extent of any conflict between this Agreement and any addendum, the terms providing the greatest protection to Villatel shall control.
- Amendments. Modifications to the terms and conditions of this Agreement require a written instrument signed by both Parties. The addition of future meeting dates via Exhibit A does not constitute an amendment to the terms of this Agreement and does not require re-execution of the full Agreement.
- Governing Law and Venue. This Agreement is governed by the laws of the State of Florida without regard to conflict of law principles. Any dispute arising hereunder shall be subject to the exclusive jurisdiction of the state and federal courts located in Polk County, Florida.

- Attorney's Fees. If ~~Villatel~~ engages legal counsel to enforce this Agreement and is the prevailing party in any resulting action, ~~Villatel~~ shall be entitled to recover its reasonable attorneys' fees and costs.
- No Waiver. Failure by either Party to enforce any provision of this Agreement shall not constitute a waiver of the right to enforce it in the future.
- Severability. If any provision of this Agreement is found to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.
- Notices. All notices shall be in writing and delivered by email with read receipt, certified U.S. Mail with return receipt, or nationally recognized commercial courier with signed receipt, to the addresses set forth below.
- No Partnership or Agency. This Agreement does not create a partnership, joint venture, or agency relationship between the Parties. No employees or contractors of the Licensee shall be deemed employees or contractors of VCG VVSR Club, LLC or Vacation Capital Group Management, Inc..
- Assignment. The Licensee may not assign its rights under this Agreement. Villatel may assign this Agreement at any time.
- Signatory Authority. Each signatory represents and warrants that he or she has full authority to execute this Agreement on behalf of the Party they represent.
- Electronic Signatures. Signatures delivered electronically via DocuSign or signed PDF are valid and enforceable as original signatures.
- Counterparts. This Agreement may be executed in counterparts, each of which is an original, and all of which together constitute one instrument.

o Public Records. Licensor acknowledges that this Agreement and all the documents pertaining thereto may be public records and subject to the provisions of Chapter 119, Florida Statutes.

SIGNATURE PAGE

IN WITNESS WHEREOF, the Parties have executed this Facility Use Agreement as of the date first written above.

LICENSOR:
VCG VVSR Club, LLC,
a Florida limited liability company,
by and through its manager,
Vacation Capital Group Management, Inc.

By: ______________________________
Name: ____________________________
Title: ____________________________
Date: ____________________________

LICENSEE:
Solterra Resort ______________ Community Development District

By: ______________________________
Name: ____________________________
Title: ____________________________
Date: ____________________________

NOTICES:

If to Villatel:
VCG VVSR Club, LLC
c/o Vacation Capital Group Management, Inc.
1713 Oak Blossom Drive
Davenport, FL 33837
Attn: Head of Operations & Legal
legal@villatel.com

If to CDD:
[CDD Full Legal Name]
[Address]
[City, State ZIP]
Attn: District Manager
[Email]

EXHIBIT A — AUTHORIZED FUTURE MEETING DATES

Pursuant to Section 3 of the Facility Use Agreement dated September 1, 2026,______________ (the "Agreement"), the Parties hereby confirm the following additional meeting date(s). All terms and conditions of the Agreement apply to each date listed below. No new agreement is required; this Exhibit, when signed by both Parties, is sufficient authorization for each confirmed date.

#	Meeting Date	Start Time	End Time	Villatel Initials
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

Dates listed above that have not been initialed by Villatel are not yet confirmed and do not carry the license granted under the Agreement.

LICENSOR:

By: ________________________________
Name: ______________________________
Title: _______________________________
Date: _______________________________

LICENSEE:

By: Solterra Resort Community Development District
Name: ______________________________
Title: _______________________________
Date: _______________________________

Tab 6

June 25, 2026

Via Electronic Mail
Solterra Resort Community Development District
Attention: Brian Mendes
c/o Rizzetta & Company
3434 Colwell Ave, Suite 200
Tampa, FL 33614
bmendes@rizzetta.com

Dear Mr. Mendes,

On behalf of Kilinski | Van Wyk PLLC, we are pleased to have provided legal representation to Solterra Resort Community Development District ("District") for nearly five years. Our team values the opportunity to serve you, and we are pleased to present an updated scope of engagement and fee options for your consideration if you wish for us to continue as your legal counsel.

By choosing Kilinski | Van Wyk, you will continue to partner with an exceptional legal team committed to delivering outstanding service and measurable results. Our deep familiarity with the district and its historical operations, board coordination, and legal issues positions us to continue providing counsel that is strategically aligned with your goals.

We also want to be transparent about cost. The District's legal fees have historically reflected the breadth and complexity of its operations, including a commercial restaurant, extensive resort amenities, and the recurring legal questions arising between short-term rental use and full-time resident use, liquor licensing efforts, together with board meetings that historically ran four to eight hours and a longstanding practice of relying on legal counsel to support a broad range of policy and operational decisions that other districts often resolve at the staff or management level. The restructured engagement is designed to give the District direct control over these cost drivers, while preserving the counsel and institutional knowledge you have come to rely on.

To that end, the enclosed Fee Election Exhibit offers the District a choice among several fee structures: (A) traditional hourly billing; (B) a flat per-meeting fee for meeting attendance, with separate rates for in-person and remote attendance and no cap on meeting length; (C) a defined-scope governance protocol that routes routine matters through the District Manager and requires advance approval before larger expenditures are incurred; and (D) a fixed monthly fee covering recurring meeting attendance and budgeted contract preparation, while billing extraordinary matters, such as litigation, RFPs, and liquor licensing separately. These options may be combined, and we invite the District to elect the level of service that best fits its budget and priorities.

The following amended and restated fee agreement will redefine our counsel's scope and fee structure as a means to respect the District's budgetary considerations with the goal of reducing legal fees while maintaining our ethical duties under the Florida Bar. It also is meant to support the Board and District staff in maintaining compliance with legal requirements unique to a unit of government. We are happy to discuss any aspect of this updated agreement in detail with the District and look forward to hearing your feedback. Thank you for considering a continued relationship with Kilinski | Van Wyk, we welcome the opportunity to continue providing solution-oriented legal counsel tailored to the needs of Solterra Resort Community Development District.

Sincerely,

Jennifer Kilinski

Jennifer Kilinski

KILINSKI | VAN WYK PLLC
AMENDED AND RESTATED FEE AGREEMENT
SOLTERRA RESORT CDD

I. PARTIES

THIS AGREEMENT ("Agreement") is made and entered into by and between the following parties:

A. Solterra Resort Community Development District ("Client")
c/o District Manager
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

and

B. Kilinski | Van Wyk PLLC ("Kilinski | Van Wyk")
517 E. College Avenue
Tallahassee, Florida 32301

II. SCOPE OF SERVICES

In consideration of the mutual agreements contained herein, the parties agree as follows:

A. The Client agrees to employ and retain Kilinski | Van Wyk as its legal counsel. Client agrees that Kilinski | Van Wyk's engagement is conditioned on (a) attendance at all meetings and hearings of Client (with the exception of workshops) in person or via remote technology that allows meaningful participation; and (b) that all Board members have reasonably equal access to legal counsel subject to reasonable regulations imposed by the Client; provided that Kilinski | Van Wyk's duty is to the Client organization as a whole, and in the event of conflicts between individual Board members or between Board members and the organization, Kilinski | Van Wyk may need to clarify its representation or, if necessary, withdraw from representing one or more parties in accordance with the Florida Rules of Professional Conduct.

B. To reduce legal fees, Kilinski | Van Wyk agrees that any use of legal services by Client's staff or Board of Supervisors must first be approved by the Board, and if in between meetings of the Board, by the District Manager and Chairperson so long as allowed under Florida's Sunshine Law, for any expenses exceeding or expected to exceed $1,000 for a single question or effort; provided, however, the Vice-Chair may approve if the Chair is unavailable on the same terms and conditions. All Board members are expected to initially direct their inquiries or requests for legal services to the District Manager. The District Manager is authorized to consult with Kilinski | Van Wyk on matters that are legal issues or as specifically authorized by the Board during a public meeting. However, Kilinski | Van Wyk retains the right and obligation to communicate directly with Board members when necessary to fulfill its professional duties, including but not limited to obtaining informed consent, addressing conflicts of interest, or ensuring adequate representation of the Client organization. Kilinski | Van Wyk may rely on such approvals by the Chair or Vice-Chair, as applicable, as evidence of Client authorization to proceed. Calls, e-mails, or requests that come directly to Kilinski | Van Wyk are automatically deemed authorized to proceed and Kilinski | Van Wyk shall not be required to confirm or investigate the process contained in this provision was followed. Kilinski | Van Wyk shall not be liable for any issues or matters not communicated through this established protocol.

C. Kilinski | Van Wyk accepts such employment and agrees to serve as attorney for and provide legal representation to the Client regarding those matters referenced above on the terms set forth in this Agreement.

D. Limited Scope. Firm's representation is limited to those matters (i) requested by Client in accordance with this Agreement, (ii) for which Client provides Firm sufficient information to evaluate and advise, and (iii) which Firm agrees to undertake. Firm shall have no obligation to advise on, monitor, or identify legal issues, compliance requirements, deadlines, communications, or risks relating to matters not specifically requested by Client and accepted by Firm, including matters as to which Firm has not been provided relevant facts, documents, or notice. Client remains responsible for identifying issues on which it desires legal advice, requesting such advice, and providing timely and complete information to Firm.

III. FEES

The Client agrees to compensate Kilinski | Van Wyk for services rendered regarding any matters covered by this Agreement according to the hourly billing rates for individual Kilinski | Van Wyk lawyers set forth herein, plus actual expenses incurred by Kilinski | Van Wyk in accordance with the attached standard Expense Reimbursement Policy (Attachment A, incorporated herein by reference). Kilinski | Van Wyk proposes hourly rates of $365 - $395 per hour for partners and senior of counsel lawyers, $350 - $365 per hour for of counsel lawyers, $325 - $350 per hour for senior associates, $275 - $325 per hour for associates, and $180 - $200 per hour for paralegals. Hourly rates may be increased by up to five dollars an hour each calendar year starting with calendar year 2028.

The Client agrees to pay Kilinski | Van Wyk monthly billings for fees and expenses incurred within thirty (30) days following receipt of a statement from Kilinski | Van Wyk. Kilinski | Van Wyk shall not be obligated to perform further legal services under this Fee Agreement if any such billing statement remains unpaid longer than thirty (30) days after submittal to and receipt by Client. Non-payment of billing statements shall be a basis for Kilinski | Van Wyk to withdraw from the representation upon reasonable written notice to Client. In the event of withdrawal, Kilinski | Van Wyk shall take steps reasonably practicable to protect the Client's interests, including providing reasonable notice, allowing time for retention of substitute counsel, and surrendering papers and property to which the Client is entitled, all in accordance with Florida Bar Rule 4-1.16.

IV. CLIENT FILES

The files and work product materials ("Client File") of the Client generated or received by Kilinski | Van Wyk will be maintained by Kilinski | Van Wyk in accordance with Florida Bar rules. At the conclusion of the representation, the Client File will be stored by Kilinski | Van Wyk for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that Kilinski | Van Wyk may confidentially destroy or shred the Client File, unless Kilinski | Van Wyk is provided a written request from the Client requesting return of the Client File, to which Kilinski | Van Wyk will return the Client File at Client's expense.

V. DEFAULT

In the event of a dispute arising under this Agreement, whether a lawsuit or other proceeding is filed, the prevailing party shall be entitled to recover its reasonable attorneys' fees and costs, including attorneys' fees and costs incurred in litigating entitlement to attorneys' fees and costs, as well as in determining or quantifying the amount of recoverable attorneys' fees and costs. The reasonable costs to which the prevailing party is entitled shall include costs that are taxable under any applicable statute, rule, or guideline, as well as non-taxable costs, including, but not limited to, costs of investigation, telephone charges, mailing and delivery charges, information technology support charges, consultant and expert witness fees, travel expenses, court reporter fees, and mediator fees, regardless of whether such costs are otherwise taxable. Venue of any such action shall be exclusive in the state courts of the Second Judicial Circuit in and for Leon County, Florida.

VI. CONFLICTS

It is important to disclose that Kilinski | Van Wyk represents a number of special districts, builders, developers, property owners' associations and other entities throughout Florida relating to community development districts and other special districts. In the course of Kilinski | Van Wyk's representation of Client, Kilinski | Van Wyk may be asked to represent Client on transactions between Client and the developer and/or builders involved in the Client's project, when at the same time Kilinski | Van Wyk may be representing such developer and/or builders on matters unrelated to Client. This means, for example, that Kilinski | Van Wyk could simultaneously represent the Client and a developer or builder in the Client's community on separate, unrelated matters, which could create a potential conflict if those parties' interests diverge. By accepting this Agreement, Client acknowledges that (1) Client has been provided with an explanation of the implications of the common representation(s) and the advantages and risks involved, and has had the opportunity to seek independent counsel regarding this waiver; (2)

Kilinski | Van Wyk will be able to provide competent and diligent representation of Client, regardless of Kilinski | Van Wyk's other representations; and (3) there is not a substantial risk that Kilinski | Van Wyk's representation of Client would be materially limited by Kilinski | Van Wyk's responsibilities to another client, a former client or a third person or by a personal interest. Acceptance of this fee proposal will constitute Client's informed written consent and waiver of any "conflict" with Kilinski | Van Wyk's representation of various special districts, builders, developers, property owners' associations and other entities relating to community development districts and other special districts in Florida. *However, to the extent there is any perceived or real direct conflict of interest, Kilinski | Van Wyk agrees it shall present a separate request for conflict waiver*.

VII. TERMINATION

Either party may terminate this Agreement upon providing prior written notice to the other party at its regular place of business. All fees due and payable in accordance with this Agreement shall accrue and become payable pursuant to the terms of this Agreement through the date of termination.

VIII. EXECUTION OF AGREEMENT

This Agreement shall become effective upon execution by both parties ("Effective Date"). As of the Effective Date, this Agreement supersedes and replaces any prior fee agreement between Kilinski | Van Wyk and Client. This Agreement may be executed in counterparts, each of which shall constitute an original, and may be delivered by electronic transmission.

IX. ENTIRE CONTRACT

This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements, representations, and understandings between the parties relating to the subject matter hereof, including any prior fee agreements between Client and Kilinski | Van Wyk. This Agreement may not be amended or modified except by a written instrument signed by both parties. If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions shall continue in full force and effect. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.

Accepted and agreed to by:

SOLTERRA RESORT CDD	**KILINSKI | VAN WYK PLLC**
By: ____________________	By: Jennifer Kilinski
Its: ____________________	Its: Managing Member
Date: __________________	Date: July 10, 2026

ATTACHMENT A
KILINSKI | VAN WYK PLLC
EXPENSE REIMBURSEMENT POLICY

The following is the expense reimbursement policy for the Agreement. All expenses are billed monthly. Billings ordinarily reflect expenses for the most recent month, except when there are delays in receiving bills from third party vendors.

Telephone. All telephone charges are billed at an amount approximating actual cost.

Facsimile. There are no charges for faxes.

Postage. Postage is billed at actual cost.

Overnight Delivery. Overnight delivery is billed at actual cost.

Travel. Travel (including airfare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost. Where air travel is required, coach class is used wherever feasible. Out-of-town mileage is billed at the IRS approved reimbursement rate.

Other Expenses. Other outside expenses, such as court reporters, agency copies, large print projects, etc., are billed at actual cost.

ATTACHMENT B
FEE ELECTION EXHIBIT
Solterra Resort CDD | Kilinski | Van Wyk PLLC

This Fee Election Exhibit is incorporated into and forms part of the Amended and Restated Fee Agreement between the Solterra Resort Community Development District (the "District") and Kilinski | Van Wyk PLLC ("Kilinski | Van Wyk"). The District may elect one or more of the following fee structures by initialing the corresponding box(es) below. Unless otherwise noted, the hourly rates and Expense Reimbursement Policy set forth in the Agreement apply to all matters not covered by an elected flat or fixed fee. Options B, C, and D may be combined. Option A applies by default if no election is made.

Option A — Hourly Billing (Default)

All services are billed at the hourly rates set forth in Section III of the Agreement, plus actual expenses under Attachment A. This option offers maximum flexibility and the least cost predictability.

[ ] The District elects Option A (Hourly Billing).

Option B — Flat Per-Meeting Fee

Meeting attendance is billed at a flat rate per meeting, regardless of meeting length, that includes preparation and attendance for meeting: $2000 per meeting for in-person attendance (which includes travel time) and $1500 per meeting for remote attendance. Remote attendance is contingent upon technology that allows counsel to hear and participate adequately throughout the meeting. All work other than meeting attendance is billed at the hourly rates in the Agreement.

[ ] In-person flat fee — $2000 per meeting.

[ ] Remote flat fee — $1500 per meeting.

[ ] Either, at the District's election on a per-meeting basis.

Option C — Defined-Scope Governance Protocol

The District adopts the routing and approval protocol set forth in Section II of the Agreement: Board members direct inquiries and requests for legal services through the District Manager; any expenditure expected to exceed $1,000 for a single question or effort requires advance Board approval (or, between meetings and only for matters that reasonably cannot await the next regular meeting, approval by the District Manager together with the Chair, or Vice-Chair if the Chair is unavailable, consistent with Florida's Sunshine Law); and District staff and management handle administrative, operational, and business matters within their purview without referral to legal counsel, while directing legal questions to counsel rather than rendering legal interpretations themselves.

[ ] The District elects Option C (Defined-Scope Governance Protocol).

Option D — Fixed Monthly Fee

A fixed monthly fee covering recurring, budgeted line-item legal services, specifically: (i) attendance at regular meetings of the Board; and (ii) preparation and review of contracts for budgeted line items. The following matters are expressly excluded and billed separately at the hourly rates in the Agreement (or as otherwise agreed in writing): litigation and pre-suit matters; RFPs, RFQs, and other competitive procurement; liquor licensing efforts; bond, assessment, and validation proceedings; rulemaking, enforcement, and policy updates; public-records, ethics, and conflict matters requiring formal response; cell tower work; and any non-budgeted or extraordinary matter. The hourly rates apply to all work falling outside the scope of the fixed monthly fee.

[ ] The District elects Option D (Combination of B and C) — Fixed monthly fee plus in person meetings: $4000.00 per month.

[ ] The District elects Option D (Combination of B and C) — Fixed monthly fee for virtual meetings: $3500.00 per month if paired with Option C.

Combination and Annual True-Up

As set forth above, options B, C, and D may be combined. The parties will review the elected fee structure on at least an annual basis and may adjust it by written amendment if the fees actually incurred materially diverge from the value of the services rendered. This Exhibit does not alter the parties' respective rights to terminate or amend the Agreement as provided therein.

Election

The District hereby elects the option(s) initialed above, effective as of the Effective Date of the Agreement. This Exhibit may be executed in counterparts and delivered by electronic transmission.

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

By: ____________________________________

Name: __________________________________

Title: Chair / Vice-Chair, Board of Supervisors

Date: __________________________________

KILINSKI | VAN WYK PLLC

By: ____________________________________

Name: Jennifer Kilinski

Date: __________________________________

Tab 7

Invoice

Date	Invoice #
6/30/2026	b-3013

mail payment to:

Precision Sidewalk Safety Corp.
1202 SW 17th St
Suite #201-122
Ocala, Florida 34471

Federal ID#: 20-5234927
Phone: 352-804-2464

Solterra Resort CDD
Joe Bullins
5200 Solterra Blvd
Davenport, FL 33837

P.O. No.	Terms
Signed Authorization	Due on receipt

Description	Amount
Using customer repair specification of 1/2 to 2 inches and a 1:12 repair slope, identify, measure, mark, remove, and clean up 308 trip hazards per included project summary.	37,799.00
Precision Sidewalk Safety estimates <<<< YOU SAVED $83,381.00 - or $13.76 /square foot - or 68.81% >>>> vs. replacement determined by the 6,059 square feet of concrete that did NOT have to be replaced multiplied by your estimated cost of concrete replacement, minus this invoice amount.	
Total	**$37,799.00**

Thank you for your business! Our repairs do not address or remedy the underlying cause for shifting concrete. Payment of this invoice confirms your acceptance of our work.

Project Detail

Customer: Solterra Resort CDD
Height: 1/2" to 2"
Slope: 1:12
Location: Repairs
Date: 6/15-18, 2026
Crew: Lee, Jared, Jacob, Jacob B

Precision Sidewalk Safety Corp
1202 SW 17th St, Suite 201-122
Ocala, FL 34471
Federal ID # 20-5234927

#	High/8ths	Low/8ths	Inches	Sq Ft	Hazard Location
1	4	0	37	16	6062 Broad Oak Dr
2	6	5	48	16	6058
3	4	4	48	16	6056
4	4	0	43	16	6054
5	7	4	48	16	6052
6	5	2	48	16	6068
7	4	3	48	12	6005 Broad Oak Dr
8	4	2	48	20	6005
9	4	2	48	24	6017
10	4	4	48	24	6025
11	4	3	48	20	6033
12	4	3	48	20	6033
13	4	4	48	20	6037
14	4	0	43	20	6083 Broad Oak Dr
15	5	2	48	20	6105
16	6	2	48	20	X6156
17	4	4	60	30	6168
18	4	3	48	20	6160
19	5	3	48	20	6156
20	7	2	48	20	6152
21	4	0	36	20	6144
22	5	2	48	20	6140
23	4	0	29	20	6132
24	4	0	26	20	6128
25	4	2	48	20	6128
26	4	4	48	20	6120
27	5	3	48	20	6116
28	6	0	43	20	6112
29	8	4	48	30	6108
30	4	0	43	20	6104
31	10	0	38	20	6104
32	5	0	26	20	B
33	4	0	19	20	6104
34	5	0	42	20	6082
35	4	2	48	20	6078
36	4	3	48	20	6037 Broad Oak Dr
37	4	2	48	20	6033
38	4	3	48	20	6017
39	4	3	48	20	6001
40	4	3	48	20	6032 Broad Oak Dr
41	4	0	36	20	6042
42	15	6	48	20	6048
43	5	2	48	20	6050
44	5	2	48	20	6050
45	4	0	34	20	6066
46	4	0	28	20	6066
47	4	2	40	20	6064
48	4	2	48	20	8009 Oak Shadow Ct
49	4	2	48	20	8009
50	9	6	48	20	8025
51	7	3	48	20	8029
52	7	2	48	20	8029
53	6	2	48	20	8029
54	10	4	48	20	8029

#	High/8ths	Low/8ths	Inches	Sq Ft	Hazard Location
55	4	3	48	20	5128 Oakbourne Ave
56	4	2	48	20	5132
57	4	3	48	20	5140
58	7	6	48	20	5148
59	4	3	48	20	5140
60	4	3	48	20	5152
61	6	3	48	20	5164
62	4	2	48	20	5164
63	4	2	48	20	5168
64	5	3	48	20	5180
65	4	3	48	20	5192
66	4	3	48	20	5200
67	4	3	48	20	5224
68	5	4	60	20	5240
69	4	3	48	20	5248
70	4	4	48	20	5268
71	4	4	48	20	5280
72	7	4	48	20	5288
73	4	4	48	20	5288
74	5	3	48	20	5296
75	5	4	48	20	5296
76	4	0	19	20	7344 Oakmoss Lp
77	6	4	48	20	7320
78	5	3	48	20	7312
79	4	3	48	20	X7263
80	4	2	48	20	7216
81	4	3	48	20	7216
82	4	0	45	20	7216
83	4	0	36	20	7196
84	5	4	48	20	7188
85	4	1	48	20	7524
86	4	2	48	20	7534
87	4	0	44	20	7576 Jbe
88	4	4	48	20	7828 Oak Reflection Loop
89	4	0	24	20	7824
90	4	2	48	20	7630 Oakmoss Lp
91	4	2	48	20	7634
92	4	0	34	20	X7647
93	4	0	28	20	7652
94	4	4	48	20	7676
95	4	3	48	20	7712
96	4	4	48	20	7711
97	4	1	48	20	7687
98	4	2	48	20	5493 Misty Oak Cir
99	4	2	48	20	5445
100	4	2	63	20	5413
101	4	0	21	20	5405
102	4	2	60	20	5569
103	6	5	49	20	4377 Acorn Ct
104	6	4	48	20	By Tennis Courts
105	4	3	48	20	By Tennis Courts
106	6	5	48	20	By Tennis Courts
107	4	2	48	20	B
108	4	2	48	20	By Lazy River
109	5	4	48	20	By Lazy River
110	9	8	48	20	By Lazy River
111	6	5	48	20	By Lazy River
112	5	2	48	20	4051 Oakrise Lp
113	6	1	48	20	4051
114	4	0	30	20	4067 Oak Tree Dr
115	4	2	48	20	4071
116	4	0	43	20	4099
117	5	0	42	20	4103

#	High/8ths	Low/8ths	Inches	Sq Ft	Hazard Location
118	4	1	48	20	4115
119	4	2	48	20	4135
120	4	3	48	20	4143
121	4	1	48	20	4151
122	4	4	48	20	4151
123	4	2	48	20	4163
124	4	1	48	20	4167
125	7	2	48	20	4179
126	6	5	48	20	4187
127	4	0	27	20	4191
128	4	0	37	20	4204 Oakview Dr
129	4	0	31	20	4208
130	4	0	26	50	Oak Spring Ln By Solterra Blvd
131	4	3	40	50	B
132	4	0	30	20	Oak Spring Ln By Solterra Blvd
133	4	4	48	20	Oak Spring Ln By Oakmoss Lp
134	4	0	44	20	7630
135	4	0	23	20	7630
136	4	0	21	20	7630
137	4	1	48	20	7104 Oakmoss Lp
138	4	0	41	30	7192
139	4	0	48	20	7204
140	4	1	10	20	7240
141	4	0	10	20	7240
142	4	0	37	20	X7279
143	4	0	43	20	7320
144	4	0	41	20	7364
145	4	0	36	20	7372
146	4	0	34	20	7388
147	4	0	18	20	7404
148	4	0	30	20	7404
149	4	0	41	20	7416
150	13	4	48	16	7000 Oakwood St
151	4	0	11	16	7040
152	8	4	48	16	4079 Oaktree Dr
153	8	0	39	20	4095
154	5	4	48	20	4147
155	5	4	48	20	5415 Oakgrain Ct
156	4	3	48	20	5407
157	5	3	48	20	5320 Oakbourne Ave
158	7	2	48	20	5340
159	5	2	48	20	5348
160	6	5	48	20	5372
161	4	0	38	20	5372
162	6	3	48	20	5380
163	7	3	48	20	5380
164	5	0	44	20	4333 Acorn Ct
165	4	2	48	20	4349
166	6	0	44	20	4361
167	5	0	35	20	4425
168	4	0	15	20	4425
169	8	4	48	20	4401
170	7	0	38	24	4019 Oakrise Loop
171	5	3	48	25	4007
172	6	5	48	25	4007
173	5	5	48	25	4007
174	5	0	38	20	8008 Oak Shadow Ct
175	4	0	24	30	8028
176	5	5	48	20	8028
177	7	6	40	20	8039
178	4	0	28	20	B
179	4	3	48	20	6020 Oak Green Lp
180	4	2	48	20	4049 Oaktree Dr

#	High/8ths	Low/8ths	Inches	Sq Ft	Hazard Location
181	4	2	48	20	4045
182	7	4	48	20	4193 Oakview Dr
183	3	3	48	20	4193
184	10	4	48	20	4205
185	4	3	48	20	4217
186	4	2	48	20	4213
187	5	3	48	20	1684 Oak Blossom Dr
188	4	2	26	20	1716
189	5	2	48	20	1716
190	4	3	48	20	2113 Pine Oak Loop
191	5	2	45	20	2121
192	4	0	17	20	2121
193	6	0	45	20	2125
194	5	3	48	20	1754 Oak Blossom Dr
195	4	3	48	20	1759
196	5	4	48	20	1727
197	4	1	48	20	1727
198	4	0	39	20	2005Oak Creek Loop
199	4	2	48	20	X 1700 Oak Blossom Loop
200	4	0	38	20	Oak Spring Ln X7614
201	4	1	48	20	7597
202	4	1	48	20	Culdesac
203	4	3	48	20	Culdesac
204	5	4	48	20	Culdesac
205	5	0	41	20	Culdesac
206	4	3	48	20	7443 Oak Moss Loop
207	4	2	48	20	7507 Oak Moss Lp
208	5	3	48	20	7563
209	4	3	48	20	7671
210	4	0	30	20	4610 Terrasonesta Dr
211	4	0	24	20	4622
212	4	0	28	20	4622
213	4	2	48	20	4622
214	1	1	48	20	4634
215	4	3	48	20	4638
216	4	0	12	20	Oakbourne Ave
217	5	0	32	20	Oakbourne Ave
218	5	3	48	20	Oakbourne Ave
219	4	0	46	20	5481 Soltera Cir
220	4	0	34	25	Clubhouse Entrance
221	4	3	72	35	Clubhouse Entrance
222	3	0	48	25	Clubhouse Entrance
223	5	0	43	25	Clubhouse Entrance
224	4	0	40	25	Clubhouse Entrance
225	5	2	48	20	Walking Path
226	4	3	48	20	Walking Path
227	4	3	60	20	Clubhouse Tennis Courts
228	4	3	60	20	Clubhouse Tennis Courts
229	5	3	72	20	Clubhouse Tennis Courts
230	3	3	34	0	Section 2
231	4	3	14	20	Clubhouse Tennis Courts
232	5	3	72	20	Employee Entrance By Pool
233	3	2	17	0	Section 2
234	6	3	59	25	Tennis Court
235	7	4	66	30	Tennis Court
236	4	2	48	16	Walkway Next To Tennis Court
237	5	2	48	16	Walkway Next To Tennis Court
238	5	0	21	16	Walkway Next To Tennis Court
239	2	0	15	16	Walkway Next To Tennis Court
240	5	0	15	16	Walkway Next To Tennis Court
241	6	2	48	16	Walkway Next To Tennis Court
242	5	0	26	20	Solterra Blvd By Oak Tree Dr
243	4	0	18	20	By Oak Tree Dr

#	High/8ths	Low/8ths	Inches	Sq Ft	Hazard Location
244	4	1	44	20	By Oak Tree Dr
245	4	0	35	20	By Oukbourne Ave
246	7	0	35	20	B
247	4	2	48	20	By Clubhouse
248	4	2	48	20	By Solterra Cir
249	4	0	24	20	By Solterra Cir
250	4	0	24	20	By Solterra Cir
251	8	2	48	20	By Solterra Cir
252	8	0	35	20	B
253	4	3	48	20	5480 Solterra Cir
254	4	1	48	20	5501
255	4	0	28	20	5429
256	6	2	38	20	5421
257	4	0	24	20	5412
258	4	1	48	20	5412
259	4	0	29	20	Solterra Blvd By Solterra Cir
260	9	3	48	20	By Oakbourne Ave
261	4	2	48	20	B
262	4	1	48	20	By Oukbourne Ave
263	4	0	43	20	By Oakbourne Ave
264	5	3	48	20	By Oakbourne Ave
265	4	0	39	20	By Oakbourne Ave
266	4	1	48	20	By Oaks Ln
267	4	0	37	20	By Oaks Ln
268	4	2	48	20	By Oaks Ln
269	4	2	72	20	Solterra Blvd By Oak Spring Ln
270	4	2	48	20	Solterra Blvd By Oak Spring Ln
271	4	2	48	20	Dog Waste Station 9
272	4	0	35	20	Dog Waste Station 9
273	4	2	48	20	Light Pole 8229700
274	4	2	48	20	Light Pole 8229702
275	4	2	48	20	Light Pole 8229702
276	4	2	48	20	Light Pole 8229702
277	4	3	37	20	Light Pole 8229702
278	4	3	23	20	Light Pole 8229702
279	4	2	48	20	Light Pole 8229706
280	4	0	20	20	Light Pole 8229706
281	4	2	48	20	Light Pole 8229706
282	4	0	24	20	Light Pole 8229706
283	4	0	28	20	Light Pole 8229706
284	4	2	48	20	Light Pole 8229696
285	4	0	19	20	Soltera Blvd At Roundabout
286	4	0	31	20	Soltera Blvd At Roundabout
287	4	0	15	20	Soltera Blvd At Roundabout
288	4	0	18	20	Soltera Blvd At Roundabout
289	4	3	48	20	Soltera Blvd At Roundabout
290	4	2	48	20	5306 Wildwood Way
291	4	4	48	20	5306
292	9	4	48	20	5298
293	6	4	48	20	5298
294	5	2	48	20	5282
295	5	0	33	20	5282
296	5	4	48	20	5274
297	4	2	48	20	5266
298	4	2	48	20	5250
299	4	0	13	20	5242
300	4	2	48	20	5238
301	5	5	48	20	5226
302	4	2	48	20	5218
303	4	3	48	20	5218
304	4	3	48	20	5533
305	5	3	48	20	5541
306	5	3	62	20	5541

#	High/8ths	Low/8ths	Inches	Sq Ft	Hazard Location
307	5	2	48	20	5440
308	9	4	48	20	4373
308	1,448	599	13,189	6,059	TOTALS

Tab 8

MINUTES OF MEETING

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

SOLTERRA RESORT
COMMUNITY DEVELOPMENT DISTRICT

The meeting of the Board of Supervisors of the Solterra Resort Community Development District was held on **July 10, 2026, at 10:01 a.m.** at the **Solterra Resort Amenity Center** located at **5200 Solterra Boulevard, Davenport, Florida, 33837**.

Present and constituting a quorum:

Brian Meert	**Board Supervisor, Chairman**
Deborah Higham	**Board Supervisor, Vice Chairman-Amenities**
Bobby Voisard	**Board Supervisor, Assistant Secretary-Security**
Sumanth Neelam	**Board Supervisor, Assistant Secretary-Budgets**
Karan Wienker	**Board Supervisor, Assistant Secretary-Landscaping** *(Via Phone)*

Also present were:

Brian Mendes	**District Manager, Rizzetta & Company, Inc.**
Joe Bullins	**General Manager, Artemis Lifestyles**
Greg Rawlins	**F&B Manager, Artemis Lifestyles**
Meredith Hammock	**District Counsel, Kilinski Van Wyk** *(Via Phone)*
Savannah Hancock	**District Counsel, Kilinski Van Wyk**
Greg Woodcock	**District Engineer, Stantec** *(Via Phone)*
Matt Goldrick	**Account Manager, Steadfast Alliance**
Audience	**Present**

FIRST ORDER OF BUSINESS **Call to Order**

Mr. Mendes called the meeting to order at 10:01 a.m. and conducted roll call, confirming quorum.

SECOND ORDER OF BUSINESS **Public Comment**

A member of the audience commended the Members of the Board on their performance in the community and inquired about future enhancements.

The Members of the Board reviewed upcoming community enhancement projects with the members of the public.

THIRD ORDER OF BUSINESS **District Engineer**

1. Wildwood Way Depression Updates

Mr. Woodcock reviewed Wildwood Way updates with the Members of the Board and stated the follow-up inspection is scheduled for July 17, 2026.

FOURTH ORDER OF BUSINESS **Aquatic Maintenance Updates**

1. June 2026 Waterway Inspection Report

Mr. Goldrick reviewed recent updates on pond maintenance with the Members of the Board.

Ms. Higham inquired about pond 29 regarding tortoises.

FIFTH ORDER OF BUSINESS **Pool Operations Updates**

1. Updates on Pool RFP

Mr. Mendes and Simon with resort pools, reviewed the pool RFP updates with the members of the Board and reviewed the extended warranty inquiry with the members of the Board.

The Members of the Board inquired about recommendations for warranty option.

Ms. Hammock commented on 10% allocation for emergency pool repairs.

The Members of the Board and district staff discussed construction details, consulting fees and discussed annual replacement of DE filters.

Members of the Board and district staff discussed the pool heaters and lazy river heaters, Simon provided heater recommendations to the Board and district staff.

The Board and district staff discussed overall pool operations and vendor reliability.

Simon reviewed fencing stated in RFP with the Members of the Board and district staff.

> On a motion by Ms. Wienker, seconded by Ms. Higham, with a 4-1 vote, Mr. Neelam opposed, the Board terminated the Pool Resurface RFP, for Solterra Resort Community Development District.

The Members of the Board and district staff review budgeting regarding pool operations in detail.

> On a motion by Ms. Higham, seconded by Mr. Meert, with a 4-1 vote, Mr. Neelam opposed, the Board agreed to revise the current pool contract as stated by District Counsel , for Solterra Resort Community Development District.

SIXTH ORDER OF BUSINESS **Landscape Maintenance Updates**

1. Updates on Irrigation Repairs
2. June 2026 Inspection Report

The Members of the Board and district staff reviewed irrigation repairs and updates throughout the community.

The Board and District staff discussed soil treatment and reviewed the recent drought conditions.

The Members of the Board and district staff reviewed and discussed Sunscape's June 2026 inspection report.

The Board and district staff discussed potential staging areas for Dora landscaping's equipment on CDD property.

On a motion by Mr. Voisard, seconded by Ms. Higham, with all in favor, the Board approved Dora Landscaping staging area on CDD property, for Solterra Resort Community Development District.

Mr. Woodcock stated he will review the plans for the new Dora Landscape staging area.

The Members of the Board and district staff discussed pine straw refresh in the community and requested proposals from Dora Landscaping for this project.

On a motion by Ms. Higham, seconded by Mr. Meert, with all in favor, the Board approved not to exceed $1,000.00 for irrigation repairs, for Solterra Resort Community Development District.

SEVENTH ORDER OF BUSINESS **F&B Operations Updates**

1. Updates on New Bar Development
2. Review of Artemis Incentive Fee Invoice
3. Consideration of Kitchen Equipment Proposal

Mr. Rawlins Open the discussion for food and beverage with the Members of the Board and district staff.

Mr. Mendes reviewed current fund balance and incentive fee structure with the Members of the Board.

Mr. Mendes reviewed the Egis insurance inquiry regarding the new bar plans and noted restrictions with the Members of the Board.

The Members of the Board and district staff discussed the pizza oven proposal.

On a motion by Ms. Higham, seconded by Mr. Wienker, with all in favor, the Board approved kitchen equipment purchase with the correction for tax exemption, for Solterra Resort Community Development District.

The Members of the Board directed district staff to review the incentive plan before payout, directing Mr. Mendes to verify Artemis' numbers against Rizzetta' s financial records.

The Members of the Board and staff reviewed new bar plans, and the Board requested renderings for the bar project.

The Members of the Board took recess at 11:53 AM and reconvened at 12:30 PM.

EIGHTH ORDER OF BUSINESS General Manager Updates Report

1. Updates on Turf/Games Project
2. Updates on Duke Energy LED Light Conversion
3. Discussion of New Meeting Space
4. Discussion of Zoom Account (Townhall)
5. June 2026 Managers Report
6. Consideration of Insyte Monthly Service Proposal

Mr. Bullins reviewed the General operations updates with the Members of the Board.

Mr. Bullins Presented food and beverage earnings and Google review updates with the members of the Board and district staff.

Mr. Bullins reviewed upcoming plans for food and beverage marketing with the Board and district staff.

Mr. Mendes stated he would contact Duke Energy regarding lighting upgrades, including solar options.

The Members of the Board and district staff reviewed options for moving meeting space to Villatel.

The Board and district staff reviewed and considered the Villatel meeting space proposal.

On a motion by Ms. Higham, seconded by Ms. Wienker, with all in favor, the Board approved moving the Board meeting location to Villatel, for Solterra Resort Community Development District.

On a motion by Mr. Meert, seconded by Ms. Higham, with all in favor, the Board approved the creation of a CDD Zoom account, for Solterra Resort Community Development District.

The Members of the Board tabled the Insyte monthly service proposal.

NINTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel

Ms. Hancock provided current updates to the Board regarding the cell tower project.

B. District Manager

1. Discussion of Guard House Enhancements
2. Q2 Website Audit Review

Mr. Mendes discussed the potential guardhouse enhancements with the Members of the Board and district staff.

Mr. Mendes reviewed the second quarter website audit with the Members of the Board.

TENTH ORDER OF BUSINESS **Consideration of the Meeting Minutes of the Board of Supervisors Meeting Held on June 5, 2026**

Mr. Mendes reviewed the meeting minutes of the Board of Supervisors meeting on June 5, 2026, with the Board and asked if there were any revisions. There were none.

On a motion by Mr. Voisard, seconded by Mr. Neelam, with all in favor, the Board approved the Meeting Minutes of the Board of Supervisors Meeting Held on June 5, 2026, in substantial form, for Solterra Resort Community Development District.

ELEVENTH ORDER OF BUSINESS **Ratification of Operation and Maintenance Expenditures for the Month of April 2026**

The Members of the Board reviewed the Operation and Maintenance Expenditures for the Month of April 2026.

The Board inquired about Yellowstone charges and billing.

The Members of the Board discussed quiet hours in the community.

On a motion by Mr. Voisard, seconded by Mr. Neelam, with all in favor, the Board ratified the Operation and Maintenance Expenditures for the Month of April 2026 ($207,043.15), for Solterra Resort Community Development District.

TWELFTH ORDER OF BUSINESS **Ratification of District Items**

1. ACPLM - Excavation Agreement

2. Resort Pool Service – Pool Filter Replacement

The Members of the Board reviewed and ratified ACPLM's Excavation Agreement and Resort Pool Service's Pool Filter Replacement.

On a motion by Ms. Higham, seconded by Ms. Wienker, with all in favor, the Board ratified ACPLM's Excavation Agreement and Resort Pool Service's Pool Filter Replacement, for Solterra Resort Community Development District.

THIRTEENTH ORDER OF BUSINESS **Consideration of TPG Lighting Christmas Lighting Renewal**

The Members of the Board reviewed TPG Lighting's Christmas lighting renewal.

Mr. Mendes reviewed the financials with the Members of the Board and district staff.

The Board requested district staff to investigate solutions of maintenance near front gate due to vehicle oil spills.

On a motion by Mr. Voisard, seconded by Ms. Higham, with all in favor, the Board approved TPG Lighting Christmas Lighting Renewal, for Solterra Resort Community Development District.

FOURTEENTH ORDER OF BUSINESS **Consideration of District Counsel RFQ**

1. Straley Robin Vericker
2. Kilinski Van Wyk

Mr. Mendes reviewed with the Members of the Board and district staff, that he contacted the following legal firms Kutak Rock, Greenspoon, Latham Luna and Clark and Albaugh and all named firms declined to submit proposals for the RFQ.

Mr. Mendes opened the discussion and reviewed the results of the RFQ.

The Board and staff discussed the current RFQ and legal operations.

The members of the board inquired on travel expenses for legal counsel Commodore Ms. Hammock responded to the inquiry regarding the travel expenses.

Ms. Hancock commented on the ability to call in for future meetings.

Mr. Voisard requested the quoted Florida sunshine statues for references regarding call in/ physical presence at meetings.

Members of the Board and district staff discussed responsibilities for investment funds where management overlooked banking resolution requirements.

Mr. Mendes stated he will follow up on the investment fund inquiry.

Ms. Wienker commented on tabling the RFQ for additional proposals.

Ms. Hancock presented proposal as informal.

The board requested Mr. Mendes to prepare a billing breakdown of Killinski's proposal against current YTD billing.

Mr. Voisard requested legal invoices from fiscal year 2025 to 2026 be provided.

FIFTEENTH ORDER OF BUSINESS **Shade Session**

The Board entered a shade session at 1:49 PM and reconvened the regular Board meeting at 2:48 PM.

SIXTEENTH ORDER OF BUSINESS **Supervisor Requests & Audience Comments**

Mr. Wienker inquired about the cabana rentals and reviewed with the Board, the utility box design that will be presented at the next town hall meeting.

SEVENTEENTH ORDER OF BUSINESS **Adjournment**

On a motion by Mr. Voisard, seconded by Ms. Wienker, with a 3-0 vote, the Board adjourned the Board of Supervisors' Meeting at 3:00 p.m. for Solterra Resort Community Development District

[SINGATURES ON FOLLOWING PAGE]

________________________________ ________________________________

Secretary/Assistant Secretary Chairperson/Vice Chairperson

Tab 9

Solterra Resort Community Development District

DISTRICT OFFICE · ORLANDO, FLORIDA
MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures
May 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2026 through May 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$531,225.46**

Approval of Expenditures:

____

______ Chairperson

______ Vice Chairperson

______ Assistant Secretary

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Ace Home & Supply Center	300376	119697/1	Maintenance Supplies 01/26	$ 35.01
Ace Home & Supply Center	300376	120391/1	Maintenance Supplies 02/26	$ 135.86
Ace Home & Supply Center	300376	120580/1	Supplies 02/26	$ 95.17
Ace Home & Supply Center	300376	120857/1	Supplies 03/26	$ 118.17
Ace Home & Supply Center	300376	120859/1	Supplies 03/26	$ 17.98
Ace Home & Supply Center	300376	120880/1	Supplies 03/26	$ 53.96
Ace Home & Supply Center	300376	J87849/1	Supplies 04/26	$ 172.25
Aqua Chill of Orlando, LLC	300368	85059	Monthly rental of aquabeve	$ 45.00
Artemis Lifestyle Services, Inc.	300407	ALS-SOLT-2026-03	Maintenance Labor 03/26	$ 82,878.92
Artemis Lifestyle Services, Inc.	300407	ALS-SOLT-2026-04	Maintenance Labor 04/26	$ 100,021.35
Artemis Lifestyle Services, Inc.	300407	ALS-SOLT-2026-TRUEUP-GM	GM Cost Share Staff 10/25-03/26	$ 69,786.30
Bobby Voisard	300369	BV050126-754	Board of Supervisors 05/01/26	$ 200.00
Brian Meert	300370	BM050126-754	Board of Supervisors 05/01/26	$ 200.00
Buddy's Pressure Washing	300371	13190	pressure washing 3/26	$ 349.00

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Calsentry, Inc.	300377	1744-26	Fan Fold 04/26	$ 976.50
Central Florida Gas	20260511-3	200000346664-042126	Utility Services 03/26	$ 301.72
Charter Communications	20260514-1	0024657042526	Internet & Phone 05/26	$ 1,113.28
Cintas Corporation	20260505-1	4267713792	Supplies 04/26	$ 170.99
Cintas Corporation	20260512-2	4268549777	Supplies 05/26	$ 187.20
Cintas Corporation	20260519-1	4269227440	Supplies 05/26	$ 222.43
Cintas Corporation	20260527-1	4269973371	Supplies 05/26	$ 222.43
Deborah Higham	300372	DH050126-754	Board of Supervisors 05/01/26	$ 200.00
Dora Landscaping LLC	300390	14193	Landscape Replacement 12/25	$ 1,240.00
Dora Landscaping LLC	300378	14194	Tree Removal 12/25	$ 1,862.50
Dora Landscaping LLC	300390	15017	Landscape Maintenance 05/26	$ 19,946.50
Duke Energy	20260511-1	910082280489-041726	Lighting Charges 03/26	$ 812.93
Duke Energy	20260504-1	910082280679-040926	Lighting Charges 03/26	$ 30.80
Duke Energy	20260504-1	910082280835-040926	Lighting Charges 03/26	$ 59.32

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Duke Energy	20260504-1	910082281034-040926	Electric Charges 03/26	$ 30.80
Duke Energy	20260504-1	910082281232-040926	Lighting Charges 03/26	$ 1,372.22
Duke Energy	20260504-1	910082281539-040926	Lighting Charges 03/26	$ 30.80
Duke Energy	20260520-1	910082281688-042726	Lighting Charges 04/26	$ 489.35
Duke Energy	20260504-1	910082282209-040926	Electric Charges 03/26	$ 30.80
Duke Energy	20260504-1	910082282382-040926	Lighting Charges 03/26	$ 30.80
Duke Energy	20260507-1	910082282564-041426	Lighting Charges 03/26	$ 1,117.61
Duke Energy	20260504-1	910082331102-040926	Electric Charges 03/26	$ 173.62
Duke Energy	20260528-1	910082331318-050426	Lighting Charges 04/26	$ 1,060.82
Duke Energy	20260521-1	910082331491-042826	Electric Charges 04/26	$ 30.80
Duke Energy	20260504-1	910082331714-040926	Electric Charges 03/26	$ 19.43
Duke Energy	20260506-1	910082331904-041326	Lighting Charges 03/26	$ 4,711.03
Duke Energy	20260522-1	910082332054-042926	Lighting Charges 04/26	$ 9,627.56
Duke Energy	20260521-1	910088635266-042826	Lighting Charges 04/26	$ 919.88

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Duke Energy	20260513-1	910088635414-042026	Lighting Charges 03/26	$ 1,380.30
Duke Energy	20260522-1	910088635563-042926	Lighting Charges 04/26	$ 36.32
Envera Systems	300391	107814	Maintenance & Repair 04/26	$ 245.00
Envera Systems	300379	768269	Security Monitoring 06/01/26-06/30/26	$ 1,481.45
Enviro Tree Service, LLC	300392	14598	Tree Pruning 05/26	$ 29,495.00
Florida Department of Revenue	20260518-1	5880171561288-043026	Sales Tax 04/26	$ 13,105.90
FTI/Florida Training & Investigations	300403	232041342	Security Services 04/09/26-05/08/26	$ 36,525.00
Garden City Westbrook Holdco, LLC	300393	540655	Maintenance & Repair 04/26	$ 2,378.48
Garden City Westbrook Holdco, LLC	300393	540666	Maintenance & Repair 04/26	$ 645.00
Happy Faces & Fun Ballons LLC	300380	000071	Face Painting 04/26	$ 240.00
Insyte Security, LLC	300394	1440	Monthly Fee 02/26	$ 710.00
Insyte Security, LLC	300394	1662	Monthly Fee 03/26	$ 710.00
Insyte Security, LLC	300405	2197	Gate Repair 05/26	$ 28.12
Island Breeze Affiliates, Inc.	300381	IBA-APR26	DJ Performance 4/26	$ 2,000.00

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
James C. Hall Company	300395	4374	Speed Bump Install 05/26	$ 20,500.00
Janitorial Superstore	300382	49842	Cleaning Supplies 04/26	$ 988.90
Janitorial Superstore	300396	50611	Clubhouse Supplies 05/26	$ 842.60
Kalina Brochowicz Fondo	300397	36 MAR 2026	DJ Service 03/26	$ 300.00
Karan Wienker	300373	KW050126-754	Board of Supervisors 05/01/26	$ 200.00
Legacy Concrete Construction and	300383	1552	Concrete Slab 04/26	$ 3,500.00
P & F Miami Service, LLC	300404	052026	Courtyard Enhancement - 60% 05/26	$ 65,715.15
Polk County BOCC	20260511-2	7076128	Reclaimed Water 04/26	$ 18,735.45
Polk County BOCC	20260511-2	7076180	Reclaimed Water 03/26	$ 114.50
Polk County BOCC	20260511-2	7076484	Reclaimed Water 03/26	$ 63.54
Polk County BOCC	20260511-2	7076485	Reclaimed Water 03/26	$ 112.16
Polk County BOCC	20260511-2	7076486	Reclaimed Water 03/26	$ 1,691.70
Polk County BOCC	20260511-2	7077503	Reclaimed Water 03/26	$ 132.84
Polk County BOCC	20260511-2	7077686	Reclaimed Water 03/26	$ 10.50

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Polk County BOCC	20260511-2	7077737	Reclaimed Water 03/26	$ 38.02
Polk County BOCC	20260511-2	7077739	Reclaimed Water 03/26	$ 126.42
Polk County BOCC	20260511-2	7077740	Reclaimed Water 03/26	$ 159.57
Polk County BOCC	20260511-2	7077779	Reclaimed Water 03/26	$ 93.27
Polk County BOCC	20260512-1	7094160	Reclaimed Water 03/26	$ 881.20
Proptia	300398	9651	Monthly Security Service 05/26	$ 850.00
Proptia	300398	9747	Activation of Credentials 05/26	$ 300.00
Resort Pool Services	300399	31832	Pool Service 05/26	$ 9,330.00
Rizzetta & Company, Inc.	300375	INV0000109215	Administrative Services 05/26	$ 5,494.75
Steadfast Environmental, LLC (San Antonio, FL)	300384	SA-22875	Aquatic Maintenance 05/26	$ 2,393.00
Studio K Inc	300386	500	Aqua Classes 04/26	$ 250.00
Studio K Inc	300386	501	Aqua Class 05/26	$ 500.00
Sumanth Neelam	300374	SN050126-754	Board of Supervisors 05/01/26	$ 200.00
SunScape Landscape Management Services, Inc.	300400	14883	Landscape Maintenance 05/26	$ 2,150.00

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
SunScape Landscape Management Services, Inc.	300400	14940	Landscape Replacement 05/26	$ 2,507.08
The Observer Group, Inc.	300385	26-00816K	Legal Advertising 05/26	$ 48.13
USA TODAY Media Corp	300406	0007693155	Advertising 04/26	$ 421.58
Waste Connections of Florida	20260505-2	1598130W460	Compactor Charge 04/26	$ 991.60
Xerox Business Solutions	300401	IN3959809	Contract CN27503-01 05/26	$ 1,149.15
Xerox Financial Services	300402	42022904	Contract 211-0984566-001 05/26	$ 352.69
Report Total				**$ 531,225.46**

Solterra Resort Community Development District

DISTRICT OFFICE · ORLANDO, FLORIDA
MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures
June 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2026 through June 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$300,293.58**

Approval of Expenditures:

____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Ace Home & Supply Center	300425	122825/1	Supplies 05/26	$ 26.24
Ace Home & Supply Center	300432	123011/1	Supplies 05/26	$ 143.54
Aqua Chill of Orlando, LLC	300447	21825	Monthly Water Service 06/26	$ 45.00
Aqua Chill of Orlando, LLC	300409	85945	Monthly Water Service 05/26	$ 45.00
Artemis Lifestyle Services, Inc.	300456	ALS-SOLT-2026-05	Maintenance Labor 05/26	$ 100,062.37
Bobby Voisard	300413	RV031926	Board of Supervisors 03/19/26	$ 200.00
Bobby Voisard	300442	BV041626	Board of Supervisors Meeting 04/16/26	$ 200.00
Bobby Voisard	300442	BV051426	Board of Supervisors Meeting 05/14/2026	$ 200.00
Bobby Voisard	300435	BV060526	Board of Supervisors Meeting 06/05/26	$ 200.00
Bobby Voisard	300442	BV061826	Board of Supervisors Meeting 06/18/26	$ 200.00
Brian Meert	300414	BM031926	Board of Supervisors 03/19/26	$ 200.00
Brian Meert	300443	BM041626	Board of Supervisors Meeting 04/16/26	$ 200.00

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Brian Meert	300443	BM051426	Board of Supervisors Meeting 05/14/2026	$ 200.00
Brian Meert	300436	BM060526	Board of Supervisors Meeting 06/05/26	$ 200.00
Brian Meert	300443	BM061826	Board of Supervisors Meeting 06/18/26	$ 200.00
Central Florida Gas	20260608-3	200000346664-052026	Utility Services 05/26	$ 301.72
Cintas Corporation	20260602-1	4270653508	Supplies 05/26	$ 222.43
Cintas Corporation	20260609-1	4271522507	Supplies 06/26	$ 222.43
Cintas Corporation	20260623-1	4272286428	Supplies 06/26	$ 222.43
Cintas Corporation	20260618-2	4273052227	Supplies 06/26	$ 222.43
Cintas Corporation	20260630-1	4273761671	Supplies 06/26	$ 222.43
Deborah Higham	300415	DH031926	Board of Supervisors 03/19/26	$ 200.00
Deborah Higham	300444	DH041626	Board of Supervisors Meeting 04/16/26	$ 200.00
Deborah Higham	300444	DH051426	Board of Supervisors Meeting 05/14/2026	$ 200.00

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Deborah Higham	300437	DH060526	Board of Supervisors Meeting 06/05/26	$ 200.00
Deborah Higham	300444	DH061826	Board of Supervisors Meeting 06/18/26	$ 200.00
Dora Landscaping LLC	300419	15277	Landscape Maintenance 06/26	$ 19,946.50
Duke Energy	20260610-1	910082280489-051826	000 Solterra Blvd 05/26	$ 812.93
Duke Energy	20260601-1	910082280679-050826	7102 Oakmoss Loop 04/26	$ 30.80
Duke Energy	20260601-1	910082280835-050826	4000 Oakmont Blvd 04/26	$ 53.48
Duke Energy	20260601-1	910082281034-050826	6022 Broad Oak Dr 04/26	$ 30.80
Duke Energy	20260601-1	910082281232-050826	0 Solterra Blvd 04/26	$ 1,372.22
Duke Energy	20260601-1	910082281539-050826	5456 Misty Oak Cir PUMP 05/26	$ 30.80
Duke Energy	20260618-1	910082281688-052626	00000 Oakmont Blvd 05/26	$ 489.35
Duke Energy	20260601-1	910082282209-050826	7310 Oakmoss Loop 04/26	$ 30.80
Duke Energy	20260601-2	910082282382-050826	7524 Oak Spring Lane 04/26	$ 30.80

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Duke Energy	20260605-1	910082282564-051326	000 Oakmont Blvd 04/26	$ 1,117.61
Duke Energy	20260601-2	910082331102-050826	4000 Oakmont Blvd 04/26	$ 143.03
Duke Energy	20260626-1	910082331318-060426	00 Solterra Blvd 05/26	$ 1,056.92
Duke Energy	20260622-1	910082331491-052726	5290 Solterra Blvd 05/26	$ 30.80
Duke Energy	20260601-2	910082331714-050826	7632 Oak Spring Ln 04/26	$ 19.38
Duke Energy	20260603-1	910082331904-051126	0 Oakmont Blvd 04/26	$ 4,711.03
Duke Energy	20260622-1	910082332054-052826	5200 Oakmont Blvd 05/26	$ 9,289.78
Duke Energy	20260622-1	910088635266-052726	Lighting Charges 05/26	$ 919.88
Duke Energy	20260610-1	910088635414-051826	000 Solterra Blvd 05/26	$ 1,380.30
Duke Energy	20260622-1	910088635563-052826	7900 Oak Reflection Loop 05/26	$ 36.32
Envera Systems	300426	769356	Security Monitoring 07/01/26-07/30/26	$ 1,481.45
Florida Department of Revenue	20260622-2	5880171561288-053026	Sales & Use Tax 05/26	$ 3,683.37

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
FTI/Florida Training & Investigations	300450	232041345	Security Services 05/09/26-06/07/26	$ 37,725.00
Insyte Security, LLC	300410	1743	Clubhouse Network Upgrade 04/26	$ 2,414.83
Insyte Security, LLC	300410	1976	Clubhouse Network Upgrade - Final 04/26	$ 7,701.14
Insyte Security, LLC	300433	2079	Monthly Support Fee 05/26	$ 710.00
Insyte Security, LLC	300420	2169	Annual Subscription 10/25-10/26	$ 1,973.00
Insyte Security, LLC	300433	23572	Monthly Support Fee 06/26	$ 710.00
Insyte Security, LLC	300427	23645	Service Call 06/26	$ 226.95
Island Breeze Affiliates, Inc.	300421	IBA-MAY26	DJ Music Services 05/26	$ 3,000.00
Janitorial Superstore	300428	51236	Janitorial Supplies 06/26	$ 1,179.10
Janitorial Superstore	300434	51442	Janitorial Supplies 06/26	$ 164.90
Janitorial Superstore	300451	52033	Janitorial Supplies 06/26	$ 1,237.80
Kalina Brochowicz Fondo	300452	37 MAY 2026	DJ Services 05/26	$ 600.00

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Karan Wienker	300416	KW031926	Board of Supervisors 03/19/26	$ 200.00
Karan Wienker	300445	KW041626	Board of Supervisors Meeting 04/16/26	$ 200.00
Karan Wienker	300445	KW051426	BOS Meeting 05/14/26	$ 200.00
Karan Wienker	300438	KW060526	Board of Supervisors Meeting 06/05/26	$ 200.00
Karan Wienker	300445	KW061826	BOS Meeting 06/18/2026	$ 200.00
Kilinski Van Wyk, PLLC	300411	14986	Legal Services 04/26	$ 11,240.15
Kilinski Van Wyk, PLLC	300453	15230	Legal Counsel 05/26	$ 6,549.65
Maria Rojas	300431	000008	Face Painting 04/26	$ 320.00
Maria Rojas	300431	000009	Face Painting 04/26	$ 320.00
Maria Rojas	300431	000010	Face Painting 04/26	$ 320.00
Maria Rojas	300431	000011	Airbrush Artist 06/26	$ 340.00
Maria Rojas	300449	000012	Airbrush Artist 06/26	$ 340.00

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Maria Rojas	300454	000013	Airbrush Artist 06/26	$ 340.00
Polk County BOCC	20260608-2	7156098	Water Services 04/26	$ 3,023.70
Polk County BOCC	20260608-1	7156149	Reclaimed Water 05/26	$ 9,254.15
Polk County BOCC	20260608-1	7156201	Reclaimed Water 04/26	$ 103.08
Polk County BOCC	20260608-1	7156505	Reclaimed Water 04/26	$ 121.00
Polk County BOCC	20260608-1	7156506	Reclaimed Water 04/26	$ 131.04
Polk County BOCC	20260608-1	7156507	Reclaimed Water 04/26	$ 2,154.20
Polk County BOCC	20260608-1	7157523	Reclaimed Water 04/26	$ 102.72
Polk County BOCC	20260608-1	7157705	Reclaimed Water 04/26	$ 10.50
Polk County BOCC	20260608-1	7157746	Reclaimed Water 04/26	$ 1,064.00
Polk County BOCC	20260608-1	7157756	Reclaimed Water 04/26	$ 73.38
Polk County BOCC	20260608-1	7157758	Reclaimed Water 04/26	$ 124.21

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Polk County BOCC	20260608-1	7157759	Reclaimed Water 04/26	$ 205.98
Polk County BOCC	20260608-1	7157798	Reclaimed Water 04/26	$ 99.90
Poly-Wood, LLC	300457	062326 Poly	Amenity Furniture 06/23	$ 27,163.92
Proptia	300422	9943	Monthly Service 06/26	$ 775.00
Resort Pool Services	300423	32249	Pool Repairs 06/26	$ 375.00
Resort Pool Services	300423	32252	Pool Repair 06/26	$ 225.00
Resort Pool Services	300423	32253	Pool Pump Repair 05/26	$ 100.00
Rizzetta & Company, Inc.	300418	INV0000110003	Accounting Services 06/26	$ 4,294.75
Spectrum	20260615-1	0024657052526	4000 Oak Tree Drive 06/26	$ 1,113.28
Steadfast Environmental, LLC (San Antonio, FL)	300430	SA-24018	Aquatic Maintenance 06/26	$ 2,393.00
Sumanth Neelam	300417	SN031926	Board of Supervisors 03/19/26	$ 200.00
Sumanth Neelam	300446	SN041626	Board of Supervisors Meeting 04/16/26	$ 200.00

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Sumanth Neelam	300446	SN051426	BOS Meeting 05/14/26	$ 200.00
Sumanth Neelam	300439	SN060526	Board of Supervisors Meeting 06/05/26	$ 200.00
Sumanth Neelam	300446	SN061826	BOS Meeting 06/18/2026	$ 200.00
SunScape Landscape Management Services, Inc.	300429	15000	Landscape Maintenance 06/26	$ 2,150.00
The Sherwin-Williams Co.	300440	36661219380426	Painting 05/26	$ 272.65
The Sherwin-Williams Company	300424	43949219380526	Paint & Supplies 05/26	$ 101.68
The Sherwin-Williams Co.	300440	82855221980426	Painting 04/26	$ 129.75
Valley National Bank	20260610-2	CC053126-754	Credit Card Expenses 05/26	$ 9,238.95
Waste Connections of Florida	20260604-1	1602125W460	Compactor Charge 05/26	$ 991.60
Xerox Business Solutions	300455	IN4002155	Contract CN27503-01 06/26	$ 1,292.79
Xerox Financial Services	300441	42183053	Contract CN27503-01 06/26	$ 368.53

Solterra Resort Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Yellowstone Landscape	300412	1168217	Quarterly Injections 02/26	$ 798.00
Yellowstone Landscape	300412	1168221	Irrigation Repairs 04/26	$ 1,194.93
Report Total				**$ 300,293.58**

Tab 10

HOLIDAY LIGHTING AGREEMENT

THIS AGREEMENT (“**Agreement**”) is made and entered into to be effective as of the ____ day of July 2026 (“**Effective Date**”), by and between:

> **SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in Polk County, Florida, and whose mailing address is c/o Rizzetta & Company, Inc., 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614 (“**District**”); and
>
> **TPG LIGHTING, LLC,** a Florida limited liability company, whose mailing address is P.O. Box 471126, Lake Monroe, Florida 32747 (“**Contractor**”).

RECITALS

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

WHEREAS, the District has a need to retain an independent contractor to provide for the installation of seasonal landscape lighting and other decorative enhancements (“**Decorations**”); and

WHEREAS, Contractor represents that it is qualified to perform such services and has agreed to provide to the District those services identified in this Agreement and in **Exhibit A** attached hereto and incorporated herein by this reference (“**Services**”); and

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

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

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

2. SCOPE OF SERVICES; TERM.

A. Contractor will provide the Services, which scope includes the provision of materials and labor, installation services and removal services. Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to ensure completion of the Services.

B. Contractor shall perform the Services in a neat and workmanlike manner. In the event the District, in its sole determination, finds that the work of Contractor is not satisfactory to District, District shall have the right to immediately terminate this Agreement and will only be responsible for payment of Services satisfactorily completed.

C. Contractor shall use all due care to protect the property of the District, its residents and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities within twenty-four (24) hours.

D. Installation of the Decorations shall be coordinated with Joe Bullins, the General Manager, or his designee and completed no later than November 25, 2026, or such other date as may be agreed upon by the parties. The removal of the Decorations shall commence no sooner than January 2, 2027, and be completed no later than January 31, 2027. This schedule may only be altered in writing by the District in its sole discretion.

E. This Agreement shall be effective upon execution of this Agreement and shall remain in effect until the work is completed, unless it is terminated earlier in accordance with the terms herein.

3. COMPENSATION. The District agrees to pay the Contractor the unit price amounts set forth in **Exhibit A,** for a total not to exceed amount of **Six Thousand, Six Hundred Nine Dollars and Sixty Cents ($6,609.60)**, with 50% of the total payment amount being due on the Effective Date of this Agreement and 50% due upon completion of the Services.

4. INDEPENDENT CONTRACTOR. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

5. INSURANCE.

A. The Contractor shall, at its own expense, maintain throughout the term of this Agreement the following insurance:

(1) Workers' Compensation Insurance in accordance with the laws of the State of Florida.

(2) Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than $1,000,000 combined single limit bodily injury and property damage liability, and covering at least the following hazards:

(i) Independent Contractors Coverage for bodily injury and property damage in connection with any subcontractors' operation.

(3) Automobile Liability Insurance for bodily injuries in limits of not less than $1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

B. The District, its staff, and supervisors shall be included as additional insureds for all coverages except Workers' Compensation Insurance. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that (i) such insurance shall be considered primary and non-contributory with respect to the additional insureds, and (ii) any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

C. If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance to the District and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance. If Contractor fails to pay such cost to the District, the District may deduct such amount from any payment due the Contractor.

6. INDEMNIFICATION. Contractor agrees to defend, indemnify and hold harmless the District and its officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

7. **AGREEMENT.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

8. **AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both parties.

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

10. **TERMINATION.** The District shall have the right to cancel this Agreement at any time, with or without cause, upon written notice. Contractor shall have the right to cancel this Agreement upon thirty (30) days' written notice to the District stating a failure of the District to perform in accordance with the terms of this Agreement; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. Upon any termination, the Contractor's sole remedy shall be the recovery of the proportion of its fee hereunder for Services actually rendered, less any offsets that the District may have.

11. **ENFORCEMENT OF AGREEMENT.** In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

12. **NOTICES.** All notices, requests, consents, and other communications under this Agreement ("**Notice**") shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent by overnight delivery service, to the parties, and at the addresses first set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Contractor may deliver Notices on behalf of the District and the Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth in this Agreement.

13. **ASSIGNMENT.** Neither the District nor the Contractor may assign this Agreement or any monies to become due under this Agreement without the prior written approval of the other, and such approval shall not be unreasonably withheld.

14. **CONTROLLING LAW AND VENUE.** This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of

Florida. All actions and disputes shall be brought in the proper court and venue, which shall be Polk County, Florida.

15. Public Records. The Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, the Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to section 119.0701, *Florida Statutes*. The Contractor acknowledges that the designated public records custodian for the District is **Brian Mendes** of **Rizzetta & Company, Inc.** ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in the Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (813) 994-1001, BMENDES@RIZZETTA.COM, OR 3434 COLWELL AVENUE, SUITE 200, TAMPA, FLORIDA 33614.

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

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

18. Headings for Convenience Only. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

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

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

21. Anti-Human Trafficking Requirements. Contractor certifies, by acceptance of the Agreement, that neither it nor its principals utilize coercion for labor or services as defined in section 787.06, *Florida Statutes*. Contractor agrees to execute an affidavit in compliance with section 787.06(14), *Florida Statutes*.

[Signature Page to Follow]

IN WITNESS WHEREOF, the parties hereto have signed this Agreement to be effective on the day and year first written above.

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

____
Chair, Board of Supervisors

TPG LIGHTING, LLC, a Florida limited liability company

By: ______________________________________

Print: ____________________________________

Its: ______________________________________

Exhibit A: Services

EXHIBIT A

TPG Lighting

TPG Lighting, LLC

ESTIMATE	#2294
ESTIMATE DATE	Jun 8, 2026
TOTAL	$6,609.60

Solterra
5200 Solterra Blvd
Davenport, FL 33837

(407) 436-4993
rizzettacddinvoices@avidbill.com

CONTACT US
P.O. Box 471126
Lake Monroe, FL 32747

(407) 413-0442
tpglighting@gmail.com

ESTIMATE

Copy of Segment #1

See your financing options
Prequalify to find out how much you can borrow within minutes and pay as low as $212.96/mo*. Your credit score will not be affected.

Services	qty	amount
Lighting - 1003 48" Oregon Wreath Clubhouse: Placing one 48" pre-lit warm white commercial grade wreath on either side of the entrance breezeway facing the roundabout.	2.0	$1,054.50
Lighting - 4004 18" Red Bow Clubhouse: One 18" red 3D commercial grade bow on each of the wreaths.	2.0	$166.50
Lighting - 3001 Mini Lights (Per Strand) Clubhouse: Adding additional permanent-grade mini lights to the trunks of the 2 palms to reach the fronds.	4.0	$260.00
Lighting - 3002 Palm Fronds Wrap (Per Frond) Clubhouse: Lining the lowest 10 fronds of these two Sylvester palms in temporary green mini lights.	20.0	$800.00
Lighting - 1007 Oregon Pre-Lit Garland (9 ft. Section) Pine Tree and Solterra Main Entrance: Outlining both entrance signs around the verbiage in warm white pre-lit commercial grade garland.	6.0	$1,132.20
Lighting - 1001 36" Oregon Wreath Pine Tree and Solterra Main Entrance: Attaching one 36" warm white pre-lit commercial grade wreath to the rod iron fencing on either side of the entrance sign verbiage. (4 total. 2 per side of the entrance.)	4.0	$1,110.00
Lighting - 4001 12" Red Bow Pine Tree and Solterra Main Entrance: Placing one 12" red 3D commercial grade bow on each upper corner of the garland and one on each wreath (8 total bows).	8.0	$515.04

[Exhibit A continues on next page]

Lighting - 3001 Mini Lights (Per Strand) Pine Tree and Solterra Main Entrance: Adding additional permanent-grade mini lights to the trunks of the 3 palms to reach the fronds. Note: we will be required to use the outlet inside of the gate motor box on the palm tree between the entry and exit gates. It would be preferable to have an outlet installed outside of this motor box which would cost $460 if we were to put one there.	6.0	$390.00
Lighting - 3002 Palm Fronds Wrap (Per Frond) Pine Tree and Solterra Main Entrance: Lining the lowest 10 fronds of these 3 Sylvester palms in green mini lights. Note: we will be required to use the outlet inside of the gate motor box on the palm tree between the entry and exit gates. It would be preferable to have an outlet installed outside of this motor box which would cost $460 if we were to put one there.	30.0	$1,200.00
Lighting - 2001 C9 Lights (Roof Line) Per Linear Foot Pine Tree and Solterra Main Entrance: Outlining the upper roof-line of the guard shack in warm white C9 bulbs.	1.0	$950.00
Lighting - 1001 36" Oregon Wreath Pine Tree and Solterra Main Entrance: Placing one 36" warm white pre-lit commercial grade wreath on the outside columns near the retaining walls on the outsides of the entrance (2 total).	2.0	$555.00
Lighting - 4001 12" Red Bow Pine Tree and Solterra Main Entrance: One 12" red 3D commercial grade bow for each of the wreaths on the two columns on the outsides of the gate (2 total).	2.0	$128.76
Lighting - Holiday Lighting Disclaimers By Approving this Quote, the Client Agrees to the Following Holiday Lighting Disclaimers: - A non-refundable 50% deposit and the completion and return of the information packet questionnaire after approval is required before product is ordered and the project can be placed on the schedule. - There is a 10% discount for customers who sign up for a 3-year service agreement. - This is a leasing agreement in which the contractor owns all decorations which are leased to the client during the holiday season (Unless otherwise explicitly agreed). - TPG Lighting is responsible for providing the decorations, labor, installation, maintenance, removal, and storage of the decorations at the end of the season (Unless otherwise specified). - All landscaping such as trees and bushes that we are decorating must be trimmed to the standards identified on the questionnaire prior to the agreed-upon installation date above. If the landscaping is not trimmed when we arrive after the earliest date on page 1 of the questionnaire, there will be a $250 fee to come back after the landscape trimming has been completed. - For any electrical work performed by a licensed electrician that TPG Lighting orchestrates on behalf of the client, we will pay the invoice and the client will reimburse TPG Lighting for the cost plus 20% of the electrical invoice. If the property wants to use their electrician, we will identify where outlets are needed, and it is the responsibility of the client to install the outlets before we arrive to install decorations and to keep them operational during the season. - We will affix permanent studs for hanging decorations when necessary. - It is the responsibility of the client to inform TPG Lighting of any lighting outages along with a description of the issue and a photo texted/emailed to us. Texting is preferred. Diagnosis and repair will take place within 24-48 hours. Our textable phone number is 407-413-0442. Our email is TPGLighting@gmail.com. - The Maintenance phone and email will be monitored from 7 AM to 8 PM daily. If any requests are received after 8 PM, we will respond the next business day. - Any damage or theft of our decorations that is not part of normal wear and tear or from acts of God will be billed to the client with a $250 trip charge plus material cost. Feel free to seek reimbursement from the party responsible for the damage or theft. - Black-out dates that no maintenance will be performed are Thanksgiving Day, Christmas Eve (After 12:00 Noon), Christmas Day, New Year's Eve (After 12:00 Noon), and New Year's Day. - Any locks that are present on outlets that need to be used for a power source will be cut off if not removed prior to our arrival.	1.0	$0.00

[Exhibit A continues on next page]

- Irrigation schedules around our decorations must be changed and set to run between the hours of 8 AM and 3 PM. Our lights are water-resistant but when they are on, active watering can cause GFIs or breakers to trip.

- No person outside of TPG Lighting may tamper with the lights, timers, or electrical cords related to the project.

- Lighting installations, maintenance, and take-down will be scheduled in accordance with the property questionnaire that is required to be filled out by the client before the job is scheduled. We will diligently strive to meet the requirements based on the answers of the questionnaire.

Services subtotal: $8,262.00

Subtotal	$8,262.00
Customer Retention Discount	- $1,652.40
Total	**$6,609.60**

Thank you for the opportunity to do business with you!

With our customers, we've earned a reputation of excellent service and look forward to showing you that it is well- deserved. We sincerely appreciate and value your business and look forward to a relationship that lasts a lifetime. Welcome to the TPG Lighting family!

[End of Exhibit A]

After recording, please return to:

District Manager
Solterra Resort Community Development District
c/o Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

Parcel ID: A portion of 27-26-10-701302-003350

LICENSE AGREEMENT FOR INSTALLATION OF IMPROVEMENTS

THIS LICENSE AGREEMENT FOR IMPROVEMENTS INSTALLATION ("**Agreement**") is entered into as of this 30 day of July 2026, by and among **DORA LANDSCAPING, LLC** ("**Dora**"), a Florida limited liability company, with a mailing address of 4401 Hogshead Road, Apopka, Florida 32703, and the **SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT** ("**District**"), a local unit of special-purpose government created pursuant to Chapter 190, *Florida Statutes*, with a mailing address of c/o Rizzetta & Company, Inc., 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

RECITALS

WHEREAS, the District is the owner of Tract LO2, as per the plat of *Oakmont Phase 1* recorded in Plat Book 148, Pages 16-30, inclusive, of the Official Records of Polk County, Florida ("**Property**"); and

WHEREAS, Dora desires to install and maintain one (1) 80-foot by 65-foot staging area ("**Staging Area**") and sidewalk ("**Sidewalk**" together with the Staging Area, "**Improvements**") on the Property, as shown on **Composite Exhibit A** attached hereto and incorporated herein for the storage of landscaping equipment used throughout the District ("**License Area**"); and

WHEREAS, the District has agreed to consent to the installation of the Improvements within the License Area, subject to the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of Ten and No/100 Dollars ($10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, it is understood and agreed as follows:

1. RECITALS. The recitals set forth above are acknowledged as true and correct and are incorporated herein by reference.

2. LICENSE FOR IMPROVEMENTS INSTALLATION AND MAINTENANCE; LIMITATION. Subject to the terms of this Agreement, the District hereby grants Dora the right, privilege, and permission to install, operate and maintain removable Improvements on the License Area.

3. DORA RESPONSIBILITIES. Dora has the following responsibilities:

a. Dora shall be fully responsible for the installation, operation and maintenance of the Improvements.

b. Prior to installation of the Improvements, Dora shall be responsible for coordinating an on-site meeting with a designee of the District to confirm the site plan for installation of the Improvements and such designee of the District is authorized to identify and designate any areas of District property that may not be interfered with or altered by installation of the Improvements.

c. Dora shall be responsible for ensuring that the installation, operation and maintenance of the Improvements are conducted in compliance with all applicable laws (including but not limited to building codes, set back requirements, applicable environmental regulations, etc.).

d. District, by entering into this Agreement, does not represent that District has authority to provide all necessary approvals for the installation of the Improvements. Instead, Dora shall be responsible for obtaining any and all applicable permits and approvals relating to the work (including but not limited to any approvals of Polk County, Florida, and any and all other necessary permits and approvals).

e. Dora shall ensure that the installation, operation and maintenance of the Improvements does not damage any property of District or any third party's property, and, in the event of any such damage, Dora shall immediately repair the damage or compensate the District for such repairs, at the District's option.

f. Dora shall be responsible for the removal of all construction materials following completion of installation of the Improvements.

g. Dora's exercise of rights hereunder shall not interfere with District's rights for the Property, or with any other applicable permits or rights. The Improvements shall be installed in such a manner as to not interfere with or damage any District owned assets, including but not limited to District any utilities within the public utility easement, if any. It shall be Dora's responsibility to locate and identify any impacted stormwater improvements and/or utilities. Further, Dora shall pay a licensed and insured professional contractor to mark any existing improvements and/or utilities prior to installation of the Improvements.

h. Upon completion of the installation, the Staging Area shall be owned by Dora. Dora shall be responsible for the operation, maintenance and repair of any such Staging Area, and agrees to maintain the Improvements in good and working condition.

i. Upon completion of the installation, the Sidewalk shall be owned by the District. The District shall be responsible for the operation, maintenance and repair of any such Sidewalk, and agrees to maintain the Improvements in good and working condition.

j. Additionally, Dora shall keep the License Area free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of Dora's exercise of rights under this Agreement, and Dora shall immediately discharge any such claim or lien.

4. REMOVAL AND/OR REPLACEMENT OF IMPROVEMENTS. The permission granted herein is given to Dora as an accommodation and is revocable at any time. Dora acknowledges the legal interest of the District in the Property described above and agrees never to deny such interest or to interfere in any way with District's use. Dora shall exercise the privilege granted herein at Dora's own risk and agrees that Dora shall never claim and hereby waives any such claim of damages against District for any injuries or damages suffered on account of the exercise of such privilege, regardless of the fault or negligence of the District. Dora shall be obligated to remove, repair or replace abandoned or damaged Improvements. Should Dora fail to remove, repair or replace abandoned or damaged Improvements, Dora acknowledges that, without notice, the District may remove all, or any portion or portions, of the Improvements installed upon the License Area at Dora's expense, and that the District is not obligated to re-install the Improvements to its original location and is not responsible for any damage to the Improvements, or its supporting structure as a result of the removal. Failure to abide by any of the foregoing conditions may constitute grounds for termination of this Agreement, in the District's sole discretion, and the District may terminate this Agreement upon a written notice to Dora and recording such termination notice in the Official Records of Polk County, Florida. In the event Dora removes the Improvements in their entirety, Dora may terminate this Agreement upon written notice to the District and record such termination in the Official Records of Polk County, Florida. In the event of termination, Dora shall remove the Staging Area and shall restore that area to its original condition to the satisfaction of the District.

5. INSURANCE. Dora and/or any contractors performing work for Dora on the License Area shall at all times during the term of this Agreement maintain general public liability insurance to afford protection against any and all claims for personal injury, death, or property damage arising directly or indirectly out of the exercise of the rights and privileges granted. Said insurance maintained by any contractors performing work for Dora on the License Area shall be issued by solvent, reputable insurance companies authorized to do business in the State of Florida, naming Dora and the District as insured, as their interests may appear, in a combined-single limit of not less than $1,000,000.00 with respect to bodily injury or death and property damage. Said insurance shall also be primary, and not contributory, as to any insurance coverage maintained by District. Upon the District's request, Dora shall furnish the District with written evidence that such insurance coverage is in full force and effect.

6. INDEMNIFICATION. Dora agrees to indemnify, defend and hold harmless the District, as well as any officers, supervisors, staff, agents and representatives, and successors and assigns, of the District, against any and all liability and/or damages and expenses resulting from, arising out of, or in any way connected with, this Agreement or the exercise of the privileges granted hereunder.

7. SOVEREIGN IMMUNITY. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

8. ATTORNEYS' FEES AND COSTS. The prevailing party in any litigation to enforce the terms of this Agreement shall be entitled to reasonable attorneys' fees and costs.

9. DESIGNATION. The District hereby designates the District Manager to act as the District's representative, who shall be given authority to execute this Agreement.

10. COUNTERPARTS. This Agreement may be executed in any number of counterparts. Any party hereto may join into this Agreement by executing any one counterpart. All counterparts when taken together shall constitute but one and the same instrument constituting this Agreement.

11. GOVERNING LAW AND VENUE. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of or relating to this Agreement shall lie exclusively in the state courts of competent jurisdiction in and for Polk County, Florida.

12. NOTICES. Any notices which may be permitted or required hereunder shall be in writing and shall be deemed to have been duly given (i) three (3) days after depositing with the United States Postal Service, postage prepaid, (ii) one (1) day after depositing with a nationally recognized overnight courier service, or (iii) on the day of hand delivery (provided such delivery occurs prior to 5:00 pm, E.S.T. or E.D.T., as applicable), to the address listed above or to such other address as either party may from time to time designate by written notice in accordance with this Paragraph.

13. PUBLIC RECORDS. Dora acknowledges that this Agreement and any and all documents pertaining thereto may be public records and subject to the provisions of Chapter 119, *Florida Statutes*.

IF DORA HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO DORA'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, PLEASE CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (813) 994-1001, BMENDES@RIZZETTA.COM, OR 3434 COLWELL AVENUE, SUITE 200, TAMPA, FLORIDA 33614.

IN WITNESS THEREOF, parties have caused these presents to be executed on the day and year first written above.

WITNESSES:

Michael LeBar
Print Name

4401 Hogshead Road, Apopka, FL 32707
Witness's Address

John L Thrasher
Print Name

4401 Hogshead Rd. Apopka, FL 32707
Witness's Address

DORA LANDSCAPING, LLC

By: Matthew Oyler
Its: Operations Manager

STATE OF FLORIDA)
COUNTY OF Orange)

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this 30 day of July, 2026, by Matthew Oyler as Operations Mgr of Dora Landscaping, LLC.

FLORIDA NOTARY ASSOCIATION SINCE 1978
AMY BRAY MEAD
Notary Public
State of Florida
Comm# HH786074
Expires 6/25/2030

Amy Bray Mead
(Official Notary Signature & Seal)
Name: Amy Bray Mead
Personally Known ✓
OR Produced Identification
Type of Identification N/A

[*LICENSE AGREEMENT SIGNATURE PAGE 1 OF 2*]

WITNESSES:

____

____
Print Name

____
Witness's Address

____

____
Print Name

____
Witness's Address

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

____
Brian Meert, Chairperson
Board of Supervisors

STATE OF FLORIDA)
COUNTY OF _____________)

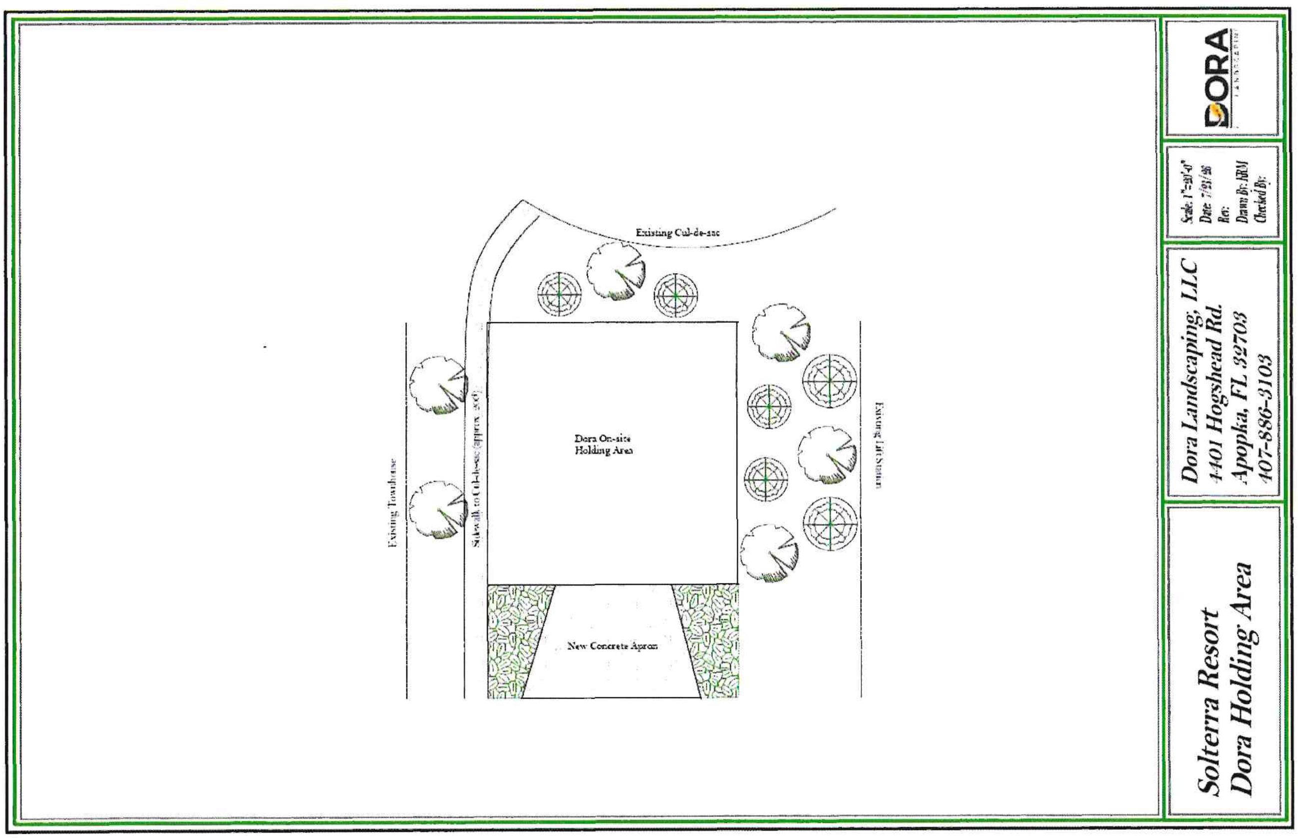
The foregoing instrument was acknowledged before me by means of ▢ physical presence or ▢ online notarization, this _______ day of _____________, 2026, by Brian Meert, as Chairperson of the Board of Supervisors for Solterra Resort Community Development District.

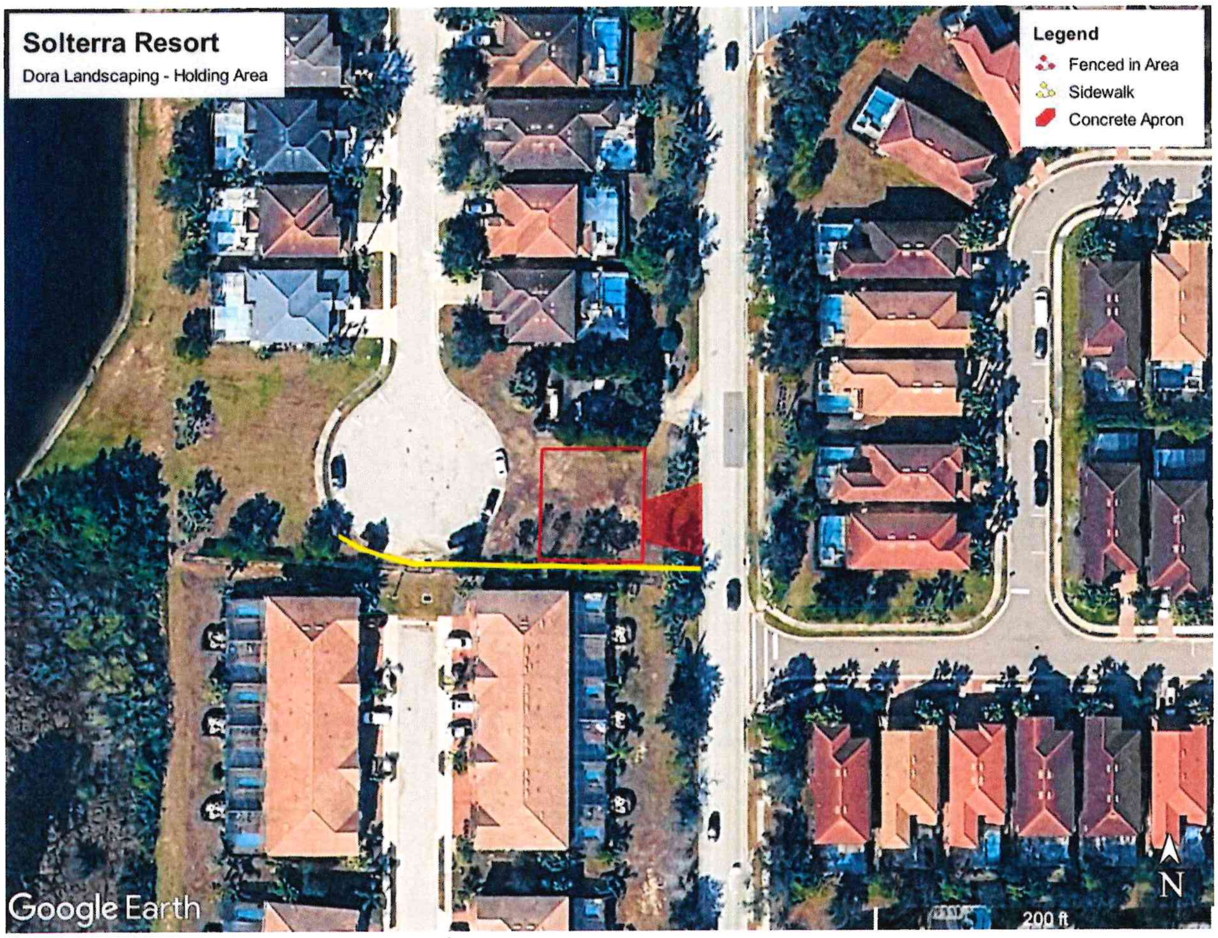
____
(Official Notary Signature & Seal)
Name: ______________________________
Personally Known ______________________________
OR Produced Identification ______________________
Type of Identification ________________________

[*LICENSE AGREEMENT SIGNATURE PAGE 2 OF 2*]

Composite Exhibit A: License Area

Composite Exhibit A
License Area




Solterra Resort
Dora Landscaping - Holding Area
Legend
Fenced in Area
Sidewalk
Concrete Apron
Google Earth
200 ft
N

Tab 11

Brian,

Solterra Resort Community Development District Audited Financial Statements for the year ended September 30, 2025.

Presentation of the audited financial statements to the BOS:

The financial statements of the District are required to be audited pursuant to the requirements outlined in Florida Statutes Chapter 218. The Audited financial statements should be evaluated based on several items: The Auditor's Report, the financial statements and the notes to the financial statements, the Report on Internal Control and the Management Letter.

Auditor's Opinion -
An unqualified opinion is the Auditor's opinion of the financial statements, given without any reservations. Such an opinion basically states that the auditor feels the District followed all accounting rules appropriately and that the financial reports are an accurate representation of the District's financial condition.

Is the Auditor's opinion unqualified for this district **YES** NO (Circle one.) See pages 1-3 of audit report.

Financial Statements and the Notes to the Financial Statements -
The financial statements themselves are presented in accordance with generally accepted accounting principles and include the notes to the financial statements. The phrase "see notes to the financial statements" (or similar wording) is a phrase you will see at the bottom of the financial statements. This means that reading the notes in conjunction with the financial statements will provide a more complete picture of the District's financial position and the results of its operations. The notes serve to explain, clarify, and expand upon the figures presented in the financial statements, and provide some additional information as well.

Report on Internal Control -
Report on Internal Control over financial reporting and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards. The auditor includes this report to specifically identify any internal control deficiencies or instances of noncompliance with laws, regulations and contracts.

Instances or adverse findings reported for this district YES **NO** (Circle one.) If yes, see further explanation below. See pages 29-30

Management Letter -

The Management Letter is issued pursuant to the rules of the Auditor General of the State of Florida. This report is issued by the auditors to present any findings or recommendations the auditors may have as well as the status of any findings that may have been identified in the prior year. This report also identifies compliance with the provisions of the Auditor General of the State of Florida.

Instances or adverse findings reported for this district in the current year	YES	**NO**
Instances or adverse findings reported for this district in the prior year	YES	**NO**
(Circle one.) If yes, see further explanation below.		
See pages 32-34		

If there are any questions with the audit report, the numbers or any of the disclosures, please contact Venessa Smith.

Please let me know when the BOS accepts the report.

Thanks,

Venessa

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

CONTENTS

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Solterra Resort Community Development District
Polk County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Solterra Resort 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.

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

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

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

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 29, 2026, on our consideration of the Solterra Resort 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 29, 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 29, 2026

Our discussion and analysis of Solterra Resort 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 $2,733,499.

- The change in the District's total net position in comparison with the prior fiscal year was ($212,520), 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 $3,214,177. A portion of fund balance is restricted for debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by special 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 three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The 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	$ 3,651,730	$ 2,950,945
Capital assets	15,520,507	16,577,853
Total assets	19,172,237	19,528,798
Current liabilities	1,202,479	930,292
Long-term liabilities	15,236,259	15,652,487
Total liabilities	16,438,738	16,582,779
Net position		
Net invested in capital assets	(132,752)	532,366
Restricted for capital projects	105,475	83,646
Restricted for debt service	952,749	880,353
Unrestricted	1,808,027	1,449,654
Total net position	$ 2,733,499	$ 2,946,019

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	$ 4,312,244	$ 4,284,836
General revenues	752,051	773,870
Total revenues	5,064,295	5,058,706
Expenses		
General government	332,579	290,712
Maintenance and operations	2,706,210	3,037,298
Culture and recreation	1,391,010	1,233,713
Interest on long-term debt	847,016	885,719
Total expenses	5,276,815	5,447,442
Change in net position	(212,520)	(388,736)
Net position - beginning of year	2,946,019	3,334,755
Net position - end of year	$ 2,733,499	$ 2,946,019

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $5,276,815, 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 $15,520,507 invested 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 $15,653,259, in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Solterra Resort Community Development District's Finance Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2025

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and cash equivalents	$	2,199,586
Deposits		3,605
Prepaid items		55,288
Restricted assets:		
Investments		1,393,251
Capital assets:		
Non-depreciable		300,000
Depreciable		15,220,507
TOTAL ASSETS	$	19,172,237
LIABILITIES		
Accounts payable and accrued expenses	$	437,553
Accrued interest payable		347,926
Bonds payable, due within one year		417,000
Bonds payable, due in more than one year		15,236,259
TOTAL LIABILITIES		16,438,738
NET POSITION		
Net investment in capital assets		(132,752)
Restricted for:		
Capital projects		105,475
Debt service		952,749
Unrestricted		1,808,027
TOTAL NET POSITION	$	2,733,499

The accompanying notes are an integral part of this financial statement

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental activities					
General government	$ 332,579	$ 332,579	$ -	$ -	$ -
Maintenance and operations	2,706,210	1,255,186	-	3,829	(1,447,195)
Culture and recreation	1,391,010	1,391,010	-	-	-
Interest on long-term debt	847,016	1,291,498	38,142	-	482,624
Total governmental activities	$ 5,276,815	$ 4,270,273	$ 38,142	$ 3,829	(964,571)
General revenues:					
Unrestricted investment earnings					35,890
Miscellaneous income					64,009
Rental and resort income					652,152
Total general revenues					752,051
Change in net position					(212,520)
Net position - October 1, 2024					2,946,019
Net position - September 30, 2025					$ 2,733,499

The accompanying notes are an integral part of this financial statement

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2025

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	$ 2,199,586	$ -	$ -	$ 2,199,586
Investments	-	1,287,776	105,475	1,393,251
Due from other funds	-	12,899	-	12,899
Deposits	3,605	-	-	3,605
Prepaid items	55,288	-	-	55,288
TOTAL ASSETS	$ 2,258,479	$ 1,300,675	$ 105,475	$ 3,664,629
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued expenses	$ 437,553	$ -	$ -	$ 437,553
Due to other funds	12,899	-	-	12,899
TOTAL LIABILITIES	450,452	-	-	450,452
FUND BALANCES				
Nonspendable:				
Deposits and prepaid items	58,893	-	-	58,893
Restricted for:				
Debt service	-	1,300,675	-	1,300,675
Capital projects	-	-	105,475	105,475
Unassigned	1,749,134	-	-	1,749,134
TOTAL FUND BALANCES	1,808,027	1,300,675	105,475	3,214,177
TOTAL LIABILITIES AND FUND BALANCES	$ 2,258,479	$ 1,300,675	$ 105,475	$ 3,664,629

The accompanying notes are an integral part of this financial statement

SOLTERRA RESORT 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	$ 3,214,177
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	26,759,473
Less accumulated depreciation	(11,238,966)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(347,926)
Original issue discount	36,741
Governmental bonds payable	(15,690,000)
Net Position of Governmental Activities	$ 2,733,499

The accompanying notes are an integral part of this financial statement

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

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

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES				
Assessments	$2,978,775	$1,291,498	$ -	$ 4,270,273
Investment earnings	35,890	38,142	3,829	77,861
Miscellaneous revenue	64,009	-	-	64,009
Rental and resort fees	652,152	-	-	652,152
TOTAL REVENUES	3,730,826	1,329,640	3,829	5,064,295
EXPENDITURES				
General government	332,579	-	-	332,579
Maintenance and operations	1,859,860	-	-	1,859,860
Culture and recreation	1,180,014	-	-	1,180,014
Debt				
Principal	-	393,000	-	393,000
Interest expense	-	854,634	-	854,634
TOTAL EXPENDITURES	3,372,453	1,247,634	-	4,620,087
EXCESS REVENUES OVER (UNDER) EXPENDITURES	358,373	82,006	3,829	444,208
OTHER SOURCES (USES)				
Transfers in (out)	-	(18,000)	18,000	-
TOTAL OTHER SOURCES (USES)	-	(18,000)	18,000	-
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	358,373	64,006	21,829	444,208
FUND BALANCE				
Beginning of year	1,449,654	1,236,669	83,646	2,769,969
End of year	$1,808,027	$1,300,675	$ 105,475	$ 3,214,177

The accompanying notes are an integral part of this financial statement

SOLTERRA RESORT 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	$ 444,208
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	393,000
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	(1,057,346)
Change in accrued interest payable	8,390
Provision for unamortized bond discount	(772)
Change in Net Position of Governmental Activities	$ (212,520)

The accompanying notes are an integral part of this financial statement

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Solterra Resort Community Development District (the District) was established on July 14, 2004 by Polk County Ordinance 04-41, as amended by Polk County Ordinance 13-030 enacted on July 9, 2013, under the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), as Oakmont Grove Community Development District. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. All of the Board members are residents of the District. The Board of Supervisors of the District exercise all powers general granted to the District pursuant to Section 190.011, Florida Statutes, and only those special powers specified in the District's establishment ordinance, as amended, pursuant to Chapter 190.012, 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.

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 Polk 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.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Rental and Resort Revenue

The District collects rental and resort fees for the use of their facilities. Total fees collected in 2024 were $652,152.

The District reports the following major governmental fund:

General Fund

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

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

Debt Service Fund

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

Capital Projects Fund

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments (continued)

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

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

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

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

Prepaid Items

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

Capital Assets

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

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

Assets	Years
Infrastructure	20-40
Buildings	30
Improvements other than buildings	20-30
Equipment	5-10

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

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources (continued)

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

Fund Equity/Net Position

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

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

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

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

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.

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.

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.

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

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

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First American Government Obligation Fund	$ 1,393,251	S&P AAAm	Weighted average of the fund portfolio: 45 days
Total Investments	$ 1,393,251		

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

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

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

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

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

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

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

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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

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

NOTE E – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables for the fiscal year ended September 30, 2025 were as follows:

Fund	Receivable	Payable
Debt Service	$ 12,899	$ -
General	-	12,899
Total	$ 12,899	$ 12,899

The outstanding balances between the funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the general fund collected funds and did not remit to the debt service fund as of year end.

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

Fund	Transfer In	Transfer Out
Capital projects	$ 18,000	$ -
Debt service	-	18,000
Total	$ 18,000	$ 18,000

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

NOTE F - CAPITAL ASSETS

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

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 300,000	$ -	$ -	$ 300,000
Total capital assets, not being depreciated	300,000	-	-	300,000
Capital assets, being depreciated				
Infrastructure	19,945,363	-	-	19,945,363
Buildings	4,985,748	-	-	4,985,748
Improvements other than buildings	1,086,576	-	-	1,086,576
Equipment	441,786	-	-	441,786
Total capital assets, being depreciated	26,459,473	-	-	26,459,473
Less accumulated depreciation for:				
Infrastructure	8,131,046	808,664	-	8,939,710
Buildings	1,744,884	166,191	-	1,911,075
Improvements other than buildings	103,801	37,686	-	141,487
Equipment	201,889	44,805	-	246,694
Total accumulated depreciation	10,181,620	1,057,346	-	11,238,966
Total capital assets, being depreciated - net	16,277,853	(1,057,346)	-	15,220,507
Governmental activities capital assets - net	$ 16,577,853	$ (1,057,346)	$ -	$15,520,507

Depreciation expense of $1,057,346 was charged to maintenance and operations and culture and recreation in the amounts of $846,350 and $210,996, respectively.

NOTE G – LONG-TERM LIABILITIES

$3,830,000 Special Assessment Bonds, Series 2014 – On December 11, 2014, the District issued $3,830,000 in Special Assessment Bonds, Series 2014. 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 November 2044. The Bonds bear interest ranging from 5.0% to 5.375% payable semi-annually on the first day of each May and November. Principal is due serially each November 1, commencing November 2015.

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

$9,420,000 Special Assessment Bonds, Series 2018 – On October 4, 2018, the District issued $9,420,000 in Special Assessment Bonds, Series 2018. 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 2049. The Bonds bear interest ranging from 4.0% to 5.375% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2020.

$4,527,000 Special Assessment Refunding Bonds, Series 2023 – On July 10, 2023, the District issued $4,572,000 in Special Assessment Refunding Bonds, Series 2023. The Bonds were issued to payoff the Taxable Special Assessment Bonds, Series 2013. The Bonds are payable in annual principal installments through May 2043. The Bonds bear interest ranging at 5.530% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2024.

The 2014, 2018 and 2023 Bonds are subject to redemption at the option of the District prior to maturity. The 2014, 2018 and 2023 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

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

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

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessments Bonds, Series 2014	3,180,000	-	85,000	3,095,000	90,000
Special Assessments Bonds, Series 2018	8,505,000	-	175,000	8,330,000	185,000
Special Assessments Refunding Bonds, Series 2023	4,398,000	-	133,000	4,265,000	142,000
	16,083,000	-	393,000	15,690,000	417,000
Unamortized bond discount	(37,513)	-	(772)	(36,741)	-
	$ 16,045,487	$ -	$ 392,228	$15,653,259	$ 417,000

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

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	$ 417,000	$ 834,592	$ 1,251,592
2027	441,000	813,327	1,254,327
2028	465,000	790,839	1,255,839
2029	489,000	767,129	1,256,129
2030	512,000	741,990	1,253,990
2031-2035	3,000,000	3,273,346	6,273,346
2036-2040	3,909,000	2,375,425	6,284,425
2041-2045	4,277,000	1,215,531	5,492,531
2046-2049	2,180,000	301,269	2,481,269
	$ 15,690,000	$ 11,113,448	$ 26,803,448

NOTE H - MANAGEMENT COMPANY

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

NOTE I - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

SOLTERRA RESORT 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	$ 2,931,026	$ 2,978,775	$ 47,749
Investment earnings	-	35,890	35,890
Miscellaneous revenue	-	64,009	64,009
Rental and resort fees	977,980	652,152	(325,828)
TOTAL REVENUES	3,909,006	3,730,826	(178,180)
EXPENDITURES			
Current			
General government	262,015	332,579	(70,564)
Maintenance and operations	2,319,171	1,859,860	459,311
Culture and recreation	1,173,253	1,180,014	(6,761)
Capital outlay	200,039	-	200,039
TOTAL EXPENDITURES	3,954,478	3,372,453	582,025
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(45,472)	358,373	403,845
OTHER FINANCING SOURCES (USES)			
Fund balance carryforward	45,472	-	(45,472)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	$ -	358,373	$ 358,373
FUND BALANCES			
Beginning of year		1,449,654	
End of year		$ 1,808,027	

* Original and final budget.

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

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

The variance between budgeted and actual general fund revenues is 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.

DMHB

DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors
Solterra Resort 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 Solterra Resort Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise Solterra Resort Community Development District's basic financial statements and have issued our report thereon dated June 29, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

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

Member AICPA Member AICPA Division for CPA Firms Private Company Practice Section Member FICPA

WWW.DMHBCPA.NET

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 29, 2026

DMHB

DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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
Solterra Resort Community Development District
Polk County, Florida

We have examined Solterra Resort 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 Solterra Resort 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 29, 2026

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

DMHB

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

Management Letter

To the Board of Supervisors
Solterra Resort Community Development District
Polk County, Florida

Report on the Financial Statements

We have audited the financial statements of the Solterra Resort Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 29, 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 report, which are dated June 29, 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.

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

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 Solterra Resort 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 12.
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 $53,680.
e. The District does not have any construction projects with a total cost of at least $65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

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

a. The rate or rates of non-ad valorem special assessments imposed by the District range from $564 to $2,713 per residential unit.
b. The total amount of special assessments collected by or on behalf of the District as $4,270,273.
c. The total amount of outstanding bonds issued by the District as $15,690,000.

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 parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 29, 2026

Tab 12

RESOLUTION 2026-17

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT:

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

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

PASSED AND ADOPTED THIS 7TH DAY OF AUGUST 2026.

ATTEST:	**SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2027

The Board of Supervisors ("**Board**") of the Solterra Resort Community Development District ("**District**") will hold their regular meetings for Fiscal Year 2027 at the **Villatel Village Event Center**, located at **1713 Oak Blossom Dr, Davenport, FL 33837,** at 10:00 am on the first Friday of every month unless otherwise indicated as follows:

October 2, 2026
November 6, 2026
December 4, 2026
January 8, 2027
February 5, 2027
March 5, 2027
April 2, 2027
May 7, 2027
June 4, 2027
July 9, 2027
August 6, 2027
September 10, 2027

In accordance with sections 119.071(3)(a) and 286.0113(1), *Florida Statutes*, the District will hold a closed session as it relates to the District's security system plan. The closed session is expected to last approximately thirty (30) minutes but may end earlier or extend longer, depending upon the needs of the District. Immediately following the closed session, the Board will resume the regular meeting to discuss any business which may come before the Board.

The meetings will be conducted in accordance with the provisions of Florida law for community development districts and, other than the closed session described above, will be open to the public. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for the meetings may be obtained by contacting the office of the District Manager c/o Rizzetta & Company, Inc., 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614 ("**District Manager's Office**").

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any meeting because of a disability or physical impairment should contact the District Manager's Office at (813) 994-1001 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

District Manager

TAB 13

RESOLUTION 2026-18

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

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

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

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

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

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

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2027, the sum of $3,946,118.28 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	$3,365,640
RESERVE FUND	$304,250
DEBT SERVICE FUND (SERIES 2014)	$258,743.53
DEBT SERVICE FUND (SERIES 2018)	$616,722.48
DEBT SERVICE FUND (SERIES 2023)	$375,775.20
TOTAL ALL FUNDS	$4,921,131.21

SECTION 3. BUDGET AMENDMENTS

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

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

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

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

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

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

PASSED AND ADOPTED THIS 7TH DAY OF AUGUST 2026.

ATTEST:	**SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Adopted Budget for Fiscal Year 2027

Rizzetta & Company

Solterra Resort
Community Development District

Proposed Budget for Fiscal Year 2026-2027

TABLE OF CONTENTS

Approved Proposed Budget
Solterra Resort Community Development District
General Fund

Fiscal Year 2026/2027

1

	Chart of Accounts Classification	Actual YTD through 02/28/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll	$ 2,940,929	$ 2,940,929	$ 2,940,929	$ -	$ 3,365,640	$ 424,711	
6								
7	**Assessment Revenue Subtotal**	**$ 2,940,929**	**$ 2,940,929**	**$ 2,940,929**	**$ -**	**$ 3,365,640**	**$ 424,711**	
8								
9	**OTHER REVENUES**							
10								
11	***Other Miscellaneous Revenues***							
12	Program Revenue	$ -	$ 444,000	$ 580,000	$ (136,000)	$ 450,000	$ (130,000)	
13	Staffing: GM Cost Share	$ -	$ 83,750	$ 83,750	$ -	$ 83,750	$ -	
14								
15	**Other Revenue Subtotal**	**$ -**	**$ 527,750**	**$ 663,750**	**$ (136,000)**	**$ 533,750**	**$ (130,000)**	
16								
17	**TOTAL REVENUES**	**$ 2,940,929**	**$ 3,468,679**	**$ 3,604,679**	**$ (136,000)**	**$ 3,899,390**	**$ 294,711**	
18								
19	**EXPENDITURES - ADMINISTRATIVE**							
20								
21	***Legislative***							
22	Supervisor Fees	$ 7,400	$ 24,000	$ 24,000	$ -	$ 24,000	$ -	
23	***Financial & Administrative***							
24	Accounting Services	$ 7,422	$ 22,267	$ 22,267	$ -	$ 23,826	$ 1,559	
25	Administrative Services	$ 1,480	$ 4,440	$ 4,440	$ -	$ 4,708	$ 268	
26	Arbitrage Rebate Calculation	$ -	$ 750	$ 750	$ -	$ 750	$ -	
27	Assessment Roll	$ 6,075	$ 6,075	$ -	$ (6,075)	$ 6,075	$ 6,075	Unbudgetd line for FY 25-26
28	Auditing Services	$ -	$ 3,600	$ 4,000	$ 400	$ 3,600	$ (400)	Contract amount $3.6k
29	Bank Fees	$ 30	$ 900	$ 900	$ -	$ -	$ (900)	Eliminate line
30	Disclosure Report	$ -	$ 2,000	$ 2,000	$ -	$ 2,000	$ -	Contracted amount
31	Dissemination Agent	$ 667	$ 4,800	$ 4,800	$ -	$ 4,800	$ -	
32	District Engineer	$ 6,175	$ 28,000	$ 35,000	$ 7,000	$ 30,000	$ (5,000)	

Approved Proposed Budget
Solterra Resort Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 02/28/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
33	District Management	$ 8,160	$ 24,481	$ 24,481	$ -	$ 26,194	$ 1,713	
34	Dues, Licenses & Fees	$ 1,275	$ 1,275	$ 175	$ (1,100)	$ 1,100	$ 925	Contracted amount
35	Financial & Revenue Collections	$ 1,483	$ 4,450	$ 4,450	$ -	$ 4,762	$ 312	
36	Legal Advertising	$ 556	$ 1,600	$ 1,600	$ -	$ 1,600	$ -	
37	Misc - Assessment Collection Cost	$ 50,752	$ 50,752	$ 36,000	$ (14,752)	$ 50,725	$ 14,725	Set to Trend
38	Miscellaneous Expense	$ 366	$ 500	$ 500	$ -	$ 500	$ -	
39	Miscellaneous Mailings	$ -	$ 3,700	$ 3,700	$ 268	$ 3,700	$ -	In the event of increased notice
40	Public Officials Liability Insurance	$ 3,432	$ 3,432	$ -	$ (3,432)	$ 3,775	$ 3,775	Unbudgeted Line for FY 25-26 accoutning for 10 % Increase.
41	Trustees Fees	$ 12,199	$ 17,000	$ 17,000	$ -	$ 17,000	$ -	
42	Website Hosting, Maintenance, Backup & Email	$ 367	$ 2,377	$ 2,377	$ -	$ 2,377	$ -	
43	***Legal Counsel***							
44	District Counsel	$ 39,850	$ 95,640	$ 60,000	$ (35,640)	$ 50,000	$ (10,000)	
45								
46	**Administrative Subtotal**	**$ 147,689**	**$ 302,039**	**$ 248,440**	**$ (53,331)**	**$ 261,491**	**$ 13,051**	
47								
48	**EXPENDITURES - FIELD OPERATIONS**							
49								
50	***Security Operations***							
51	Guard & Gate Facility Maintenance & Repair	$ 17,200	$ 41,280	$ 12,500	$ (28,780)	$ 41,280	$ 28,780	Set to Trend
52	ID & Access Cards	$ -	$ -	$ 7,300	$ 7,300	$ 2,500	$ (4,800)	Current trend no expense.
53	Security - False Alarm	$ -	$ -	$ 5,000	$ 5,000	$ 1,500	$ (3,500)	
54	Security - Guardhouse Staffing	$ 189,400	$ 583,000	$ 530,000	$ (53,000)	$ 530,000	$ -	Contracted amount. Consider switching these services.
55	Security Monitoring Services	$ 15,487	$ 45,000	$ 45,000	$ -	$ 31,060	$ (13,940)	No contracted amount currently. Follow trend
56	Security System	$ 15,963	$ 38,311	$ 2,400	$ (35,911)	$ 32,000	$ 29,600	Contracted amount
57	Telephone, Internet, Cable	$ 11,450	$ 17,300	$ 17,300	$ -	$ 4,300	$ (13,000)	Contracted amount
58	***Electric Utility Services***							
59	Utility Services	$ 99,920	$ 304,950	$ 285,000	$ (19,950)	$ 305,000	$ 20,000	Set to trend
60	***Gas Utility Services***							
61	Utility Services	$ 885	$ 68,000	$ 80,000	$ 12,000	$ 80,000	$ -	
62	***Garbage/Solid Waste Control Services***							
63	Garbage - Dumpster	$ 5,635	$ 17,000	$ 20,000	$ 3,000	$ 20,000	$ -	
64	***Water-Sewer Combination Services***							

Approved Proposed Budget

Solterra Resort Community Development District

General Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 02/28/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
65	Utility - Water & Sewer	$ 95,490	$ 287,500	$ 250,000	$ (37,500)	$ 290,000	$ 40,000	Set to trend
66	***Other Physical Environment***							
67	Asphalt Repair & Maintenance	$ -	$ 40,000	$ 25,000	$ (15,000)	$ 25,000	$ -	
68	General Liability & Property Insurance	$ 41,925	$ 41,925	$ 55,000	$ 13,075	$ 50,000	$ (5,000)	Account for actual cost plus annual increase
69	Irrigation Maintenance & Repair	$ 5,915	$ 14,196	$ 21,000	$ 6,804	$ 21,000	$ -	
70	Landscape Maintenance	$ 67,619	$ 195,000	$ 250,000	$ 55,000	$ 295,000	$ 45,000	TBD based on RFP
71	Landscape Replacement Plants, Shrubs, Trees	$ 12,298	$ 80,000	$ 116,667	$ 36,667	$ 116,667	$ -	
	Landscape Field Services	$ 5,300	$ 17,200	$ -		$ 26,000		Contracted amount
72	Miscellaneous Contingency	$ 35,490	$ 64,400	$ 64,400	$ -	$ 64,400	$ -	
73	Pond & Wetland Maintenance	$ 9,572	$ 29,000	$ 53,800	$ 24,800	$ 30,000	$ (23,800)	Contracted amount
74	***Parks & Recreation***							
75	Clubhouse Facility Maintenance	$ 3,004	$ 75,445	$ 67,600	$ (7,845)	$ 75,450	$ 7,850	Contracted amount
76	Clubhouse Restaurant Operations	$ 75,000	$ 75,000	$ 70,000	$ (5,000)	$ 75,000		Contracted amount
77	Clubhouse Maintenance & Repair - Buildings & Rec	$ 12,971	$ 22,000	$ 22,000	$ -	$ 22,000	$ -	
78	Clubhouse Maintenance & Repair	$ 94,486	$ 314,954	$ 314,954	$ -	$ 314,954	$ -	Contracted amount
79	Clubhouse Supplies	$ 17,062	$ 60,000	$ 60,000	$ -	$ 63,000	$ 3,000	account for 5% inflation curve
80	Decorative Lights	$ 4,519	$ 12,000	$ 12,000	$ -	$ 12,000	$ -	
81	Employee - Amenity Staff	$ 145,932	$ 486,442	$ 627,120	$ 140,678	$ 486,450	$ (140,670)	Contracted Rate
82	Fitness Equipment Maintenance & Repairs	$ 23,541	$ 23,541	$ 10,000	$ (13,541)	$ 10,500	$ 500	account for 5% inflation curve
83	Furniture Repair & Replacement	$ 240	$ 2,348	$ 2,348	$ -	$ 2,348	$ -	
84	General Operating Expenses	$ 1,793	$ 16,000	$ 20,000	$ 4,000	$ 20,000	$ -	
85	Lifeguard/Pool Monitors	$ 60,204	$ 200,678	$ 60,000	$ (140,678)	$ 200,680	$ 140,680	Contracted Rate
86	Miscellaneous Contingency	$ 15,840	$ 19,584	$ 26,000	$ 6,416	$ 26,000	$ -	
87	Pest Control & Termite Bond	$ -	$ 3,000	$ 3,000	$ -	$ 3,000	$ -	
88	Pool Permits	$ -	$ 850	$ 850	$ -	$ 850	$ -	
89	Pool Service Contract	$ -	$ 111,960	$ 51,000	$ (60,960)	$ 111,960	$ 60,960	
90	Pressure Washing	$ 1,800	$ 18,000	$ 18,000	$ -	$ 18,000	$ -	
91	Repair & Maintenance - Pool & Lazy River	$ 16,683	$ 51,000	$ 51,000	$ -	$ 51,000	$ -	
92	Social Activity & Movie License	$ 7,510	$ 9,763	$ 1,000	$ (8,763)	$ 10,000	$ 9,000	Set to trend
93	Staffing: GM Cost Share	$ 58,625	$ 167,500	$ 167,500	$ -	$ 167,500	$ -	Contracted amount
94	Water & Vending Services	$ -	$ 1,500	$ 1,500	$ -	$ 1,500	$ -	
95								

Approved Proposed Budget
Solterra Resort Community Development District
General Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 02/28/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
96	**Field Operations Subtotal**	$ 1,168,759	$ 3,555,627	$ 3,426,239	$ (112,188)	$ 3,637,899	$ 180,660	
97								
98	**TOTAL EXPENDITURES**	$ 1,316,448	$ 3,857,666	$ 3,674,679	$ (165,519)	$ 3,899,390	$ 193,711	
99								
100	**EXCESS OF REVENUES OVER EXPENDITURES**	$ 1,624,481	$ (388,987)	$ (70,000)	$ (301,519)	$ -	$ 101,000	
101								

Approved Proposed Budget

Solterra Resort Community Development District

Reserve Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 02/28/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll	$ 453,956	$ 453,956	$ 453,956	$ -	$ 304,250	$ (149,706)	
6								
7	**Assessment Revenue Subtotal**	**$ 453,956**	**$ 453,956**	**$ 453,956**	**$ -**	**$ 304,250**	**$ (149,706)**	
8								
9	**OTHER REVENUES**							
10								
13								
14	**Other Revenue Subtotal**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
15								
16	**TOTAL REVENUES**	**$ 453,956**	**$ 453,956**	**$ 453,956**	**$ -**	**$ 304,250**	**$ (149,706)**	
17								
18	**EXPENDITURES**							
19								
20	***Contingency***							
21	Capital Improvements	$ -	$ 377,291	$ 453,956	$ 76,665	$ 304,250	$ (149,706)	
23								
24	**TOTAL EXPENDITURES**	**$ -**	**$ 377,291**	**$ 453,956**	**$ 76,665**	**$ 304,250**	**$ (149,706)**	
25								
26	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 453,956**	**$ 76,665**	**$ -**	**$ 76,665**	**$ -**	**$ -**	
27								

Solterra Resort Community Development District

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2023	Series 2014	Series 2018	Budget for 2026/2027
REVENUES				
Special Assessments				
Net Special Assessments [(1)]	$375,775.20	$258,743.53	$616,722.48	$1,251,241.21
TOTAL REVENUES	**$375,775.20**	**$258,743.53**	**$616,722.48**	**$1,251,241.21**
EXPENDITURES				
Administrative				
Debt Service Obligation	$375,775.20	$258,743.53	$616,722.48	$1,251,241.21
Administrative Subtotal	**$375,775.20**	**$258,743.53**	**$616,722.48**	**$1,251,241.21**
TOTAL EXPENDITURES	**$375,775.20**	**$258,743.53**	**$616,722.48**	**$1,251,241.21**
EXCESS OF REVENUES OVER EXPENDITURES	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Polk County Collection Costs (3%) and Early Payment Discounts (4%):	7.0%
GROSS ASSESSMENTS	**$1,345,420.65**

Notes:

Tax Roll Collection Costs for Polk County is 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

[(1)] Maximum Annual Debt Service less Prepaid Assessments received.

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		$3,669,890.00	**2025/2026 O&M Budget:**	$3,394,885.00
Polk County Collection Cost:	3%	$118,383.55	**2026/2027 O&M Budget:**	$3,669,890.00
Early Payment Discount:	4%	$157,844.73		
2026/2027 Total:		**$3,946,118.28**	**Total Difference:**	**$275,005.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	*$*	*%*
Assessment Area 1					
Townhomes	Series 2023 Debt Service	$563.69	$563.69	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$3,697.26**	**$3,951.10**	**$253.84**	**6.87%**
Single Family 50'	Series 2023 Debt Service	$1,024.88	$1,024.88	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,158.45**	**$4,412.29**	**$253.84**	**6.10%**
Single Family 70'	Series 2023 Debt Service	$1,178.61	$1,178.61	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,312.18**	**$4,566.02**	**$253.84**	**5.89%**
Assessment Area 2					
Single Family 40' - 50'	Series 2014 Debt Service	$1,301.00	$1,301.00	$0.00	0.00%
	Operations/Maintenance	$3,387.41	$3,387.41	$0.00	0.00%
	Total	**$4,688.41**	**$4,688.41**	**$0.00**	**0.00%**
Single Family 70'	Series 2014 Debt Service	$1,496.15	$1,496.15	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,629.72**	**$4,883.56**	**$253.84**	**5.48%**
Assessment Area 3					
Townhomes	Series 2018 Debt Service	$745.44	$745.44	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$3,879.01**	**$4,132.85**	**$253.84**	**6.54%**
Single Family 40' - 50'	Series 2018 Debt Service	$1,259.95	$1,259.95	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,393.52**	**$4,647.36**	**$253.84**	**5.78%**
Single Family 50'	Series 2018 Debt Service	$1,355.55	$1,355.55	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,489.12**	**$4,742.96**	**$253.84**	**5.65%**
Single Family 70'	Series 2018 Debt Service	$1,427.51	$1,427.51	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,561.08**	**$4,814.92**	**$253.84**	**5.57%**
Solterra Springs					
Single Family 50' (PPMT)	Series 2018 Debt Service	$1,124.21	$1,124.21	$0.00	0.00%
	Operations/Maintenance	$2,494.59	$2,696.67	$202.08	8.10%
	Total	**$3,618.80**	**$3,820.88**	**$202.08**	**5.58%**
Single Family 50'	Series 2018 Debt Service	$1,355.55	$1,355.55	$0.00	0.00%
	Operations/Maintenance	$2,494.59	$2,696.67	$202.08	8.10%
	Total	**$3,850.14**	**$4,052.22**	**$202.08**	**5.25%**

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		**$3,669,890.00**
COLLECTION COSTS @	**3%**	**$118,383.55**
EARLY PAYMENT DISCOUNT @	**4%**	**$157,844.73**
TOTAL O&M ASSESSMENT		**$3,946,118.28**

UNITS ASSESSED					ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT				
LOT SIZE	O&M	SERIES 2023 DEBT SERVICE [1]	SERIES 2014 DEBT SERVICE [1]	SERIES 2018 DEBT SERVICE [1]	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	O&M	SERIES 2023 DEBT SERVICE [2]	SERIES 2014 DEBT SERVICE [2]	SERIES 2018 DEBT SERVICE [2]	TOTAL [3]
Assessment Area 1													
Townhomes	100	100	0	0	1.00	100.00	8.58%	$338,740.60	**$3,387.41**	**$563.69**	$0.00	$0.00	**$3,951.10**
Single Family 50'	230	230	0	0	1.00	230.00	19.74%	$779,103.37	**$3,387.41**	**$1,024.88**	$0.00	$0.00	**$4,412.29**
Single Family 70'	95	95	0	0	1.00	95.00	8.15%	$321,803.57	**$3,387.41**	**$1,178.61**	$0.00	$0.00	**$4,566.02**
Assessment Area 2													
Single Family 40' - 50'	146	0	146	0	1.00	146.00	12.53%	$494,561.27	**$3,387.41**	$0.00	**$1,301.00**	$0.00	**$4,688.41**
Single Family 70'	59	0	59	0	1.00	59.00	5.06%	$199,856.95	**$3,387.41**	$0.00	**$1,496.15**	$0.00	**$4,883.56**
Assessment Area 3													
Townhomes	120	0	0	120	1.00	120.00	10.30%	$406,488.72	**$3,387.41**	$0.00	$0.00	**$745.44**	**$4,132.85**
Single Family 40' - 50'	100	0	0	100	1.00	100.00	8.58%	$338,740.60	**$3,387.41**	$0.00	$0.00	**$1,259.95**	**$4,647.36**
Single Family 50'	171	0	0	169	1.00	171.00	14.68%	$579,246.42	**$3,387.41**	$0.00	$0.00	**$1,355.55**	**$4,742.96**
Single Family 70'	50	0	0	50	1.00	50.00	4.29%	$169,370.30	**$3,387.41**	$0.00	$0.00	**$1,427.51**	**$4,814.92**
Solterra Springs													
Single Family 50' (PPMT)	55	0	0	55	0.80	43.78	3.76%	$148,316.58	**$2,696.67**	$0.00	$0.00	**$1,124.21**	**$3,820.88**
Single Family 50'	63	0	0	63	0.80	50.15	4.31%	$169,889.91	**$2,696.67**	$0.00	$0.00	**$1,355.55**	**$4,052.22**
Total Community	**1189**	**425**	**205**	**557**		**1164.94**	**100.00%**	**$3,946,118.28**					

LESS: Polk County Collection Costs (2%) and Early Payment Discounts (4%):	**($276,228.28)**
Net Revenue to be Collected:	**$3,669,890.00**

[1] **Reflects the number of total lots with Series 2023, Series 2014 and Series 2018 debt outstanding.**

[2] **Annual debt service assessment per lot adopted in connection with the Series 2023, Series 2014 and Series 2018 bond issue. Annual assessment includes principal, interest, County collection costs and early payment discounts.**

[3] **Annual assessment that will appear on November 2026 Polk County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.**

GENERAL FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of $200.00 maximum per meeting within an annual cap of $4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.
Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

TAB 14

RESOLUTION 2026-19

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

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

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

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

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

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

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

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

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

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

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

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Solterra Resort Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County 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, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT:

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

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

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A** and **B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

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

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

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

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

PASSED AND ADOPTED THIS 7TH DAY OF AUGUST 2026.

ATTEST:

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chairperson, Board of Supervisors

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Rizzetta & Company

Solterra Resort Community Development District

Proposed Budget for Fiscal Year 2026-2027

TABLE OF CONTENTS

Approved Proposed Budget
Solterra Resort Community Development District
General Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 02/28/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll	$ 2,940,929	$ 2,940,929	$ 2,940,929	$ -	$ 3,365,640	$ 424,711	
6								
7	**Assessment Revenue Subtotal**	**$ 2,940,929**	**$ 2,940,929**	**$ 2,940,929**	**$ -**	**$ 3,365,640**	**$ 424,711**	
8								
9	**OTHER REVENUES**							
10								
11	***Other Miscellaneous Revenues***							
12	Program Revenue	$ -	$ 444,000	$ 580,000	$ (136,000)	$ 450,000	$ (130,000)	
13	Staffing: GM Cost Share	$ -	$ 83,750	$ 83,750	$ -	$ 83,750	$ -	
14								
15	**Other Revenue Subtotal**	**$ -**	**$ 527,750**	**$ 663,750**	**$ (136,000)**	**$ 533,750**	**$ (130,000)**	
16								
17	**TOTAL REVENUES**	**$ 2,940,929**	**$ 3,468,679**	**$ 3,604,679**	**$ (136,000)**	**$ 3,899,390**	**$ 294,711**	
18								
19	**EXPENDITURES - ADMINISTRATIVE**							
20								
21	***Legislative***							
22	Supervisor Fees	$ 7,400	$ 24,000	$ 24,000	$ -	$ 24,000	$ -	
23	***Financial & Administrative***							
24	Accounting Services	$ 7,422	$ 22,267	$ 22,267	$ -	$ 23,826	$ 1,559	
25	Administrative Services	$ 1,480	$ 4,440	$ 4,440	$ -	$ 4,708	$ 268	
26	Arbitrage Rebate Calculation	$ -	$ 750	$ 750	$ -	$ 750	$ -	
27	Assessment Roll	$ 6,075	$ 6,075	$ -	$ (6,075)	$ 6,075	$ 6,075	Unbubgetd line for FY 25-26
28	Auditing Services	$ -	$ 3,600	$ 4,000	$ 400	$ 3,600	$ (400)	Contract amount $3.6k
29	Bank Fees	$ 30	$ 900	$ 900	$ -	$ -	$ (900)	Eliminate line
30	Disclosure Report	$ -	$ 2,000	$ 2,000	$ -	$ 2,000	$ -	Contracted amount
31	Dissemination Agent	$ 667	$ 4,800	$ 4,800	$ -	$ 4,800	$ -	
32	District Engineer	$ 6,175	$ 28,000	$ 35,000	$ 7,000	$ 30,000	$ (5,000)	

Approved Proposed Budget
Solterra Resort Community Development District
General Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 02/28/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
33	District Management	$ 8,160	$ 24,481	$ 24,481	$ -	$ 26,194	$ 1,713	
34	Dues, Licenses & Fees	$ 1,275	$ 1,275	$ 175	$ (1,100)	$ 1,100	$ 925	Contracted amount
35	Financial & Revenue Collections	$ 1,483	$ 4,450	$ 4,450	$ -	$ 4,762	$ 312	
36	Legal Advertising	$ 556	$ 1,600	$ 1,600	$ -	$ 1,600	$ -	
37	Misc - Assessment Collection Cost	$ 50,752	$ 50,752	$ 36,000	$ (14,752)	$ 50,725	$ 14,725	Set to Trend
38	Miscellaneous Expense	$ 366	$ 500	$ 500	$ -	$ 500	$ -	
39	Miscellaneous Mailings	$ -	$ 3,700	$ 3,700	$ 268	$ 3,700	$ -	In the event of increased notice
40	Public Officials Liability Insurance	$ 3,432	$ 3,432	$ -	$ (3,432)	$ 3,775	$ 3,775	Unbudgeted Line for FY 25-26 accoutning for 10 % Increase.
41	Trustees Fees	$ 12,199	$ 17,000	$ 17,000	$ -	$ 17,000	$ -	
42	Website Hosting, Maintenance, Backup & Email	$ 367	$ 2,377	$ 2,377	$ -	$ 2,377	$ -	
43	***Legal Counsel***							
44	District Counsel	$ 39,850	$ 95,640	$ 60,000	$ (35,640)	$ 50,000	$ (10,000)	
45								
46	**Administrative Subtotal**	**$ 147,689**	**$ 302,039**	**$ 248,440**	**$ (53,331)**	**$ 261,491**	**$ 13,051**	
47								
48	**EXPENDITURES - FIELD OPERATIONS**							
49								
50	***Security Operations***							
51	Guard & Gate Facility Maintenance & Repair	$ 17,200	$ 41,280	$ 12,500	$ (28,780)	$ 41,280	$ 28,780	Set to Trend
52	ID & Access Cards	$ -	$ -	$ 7,300	$ 7,300	$ 2,500	$ (4,800)	Current trend no expense.
53	Security - False Alarm	$ -	$ -	$ 5,000	$ 5,000	$ 1,500	$ (3,500)	
54	Security - Guardhouse Staffing	$ 189,400	$ 583,000	$ 530,000	$ (53,000)	$ 530,000	$ -	Contracted amount. Consider switching these services.
55	Security Monitoring Services	$ 15,487	$ 45,000	$ 45,000	$ -	$ 31,060	$ (13,940)	No contracted amount currently. Follow trend
56	Security System	$ 15,963	$ 38,311	$ 2,400	$ (35,911)	$ 32,000	$ 29,600	Contracted amount
57	Telephone, Internet, Cable	$ 11,450	$ 17,300	$ 17,300	$ -	$ 4,300	$ (13,000)	Contracted amount
58	***Electric Utility Services***							
59	Utility Services	$ 99,920	$ 304,950	$ 285,000	$ (19,950)	$ 305,000	$ 20,000	Set to trend
60	***Gas Utility Services***							
61	Utility Services	$ 885	$ 68,000	$ 80,000	$ 12,000	$ 80,000	$ -	
62	***Garbage/Solid Waste Control Services***							
63	Garbage - Dumpster	$ 5,635	$ 17,000	$ 20,000	$ 3,000	$ 20,000	$ -	
64	***Water-Sewer Combination Services***							

Approved Proposed Budget

Solterra Resort Community Development District

General Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 02/28/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
65	Utility - Water & Sewer	$ 95,490	$ 287,500	$ 250,000	$ (37,500)	$ 290,000	$ 40,000	Set to trend
66	***Other Physical Environment***							
67	Asphalt Repair & Maintenance	$ -	$ 40,000	$ 25,000	$ (15,000)	$ 25,000	$ -	
68	General Liability & Property Insurance	$ 41,925	$ 41,925	$ 55,000	$ 13,075	$ 50,000	$ (5,000)	Account for actual cost plus annual increase
69	Irrigation Maintenance & Repair	$ 5,915	$ 14,196	$ 21,000	$ 6,804	$ 21,000	$ -	
70	Landscape Maintenance	$ 67,619	$ 195,000	$ 250,000	$ 55,000	$ 295,000	$ 45,000	TBD based on RFP
71	Landscape Replacement Plants, Shrubs, Trees	$ 12,298	$ 80,000	$ 116,667	$ 36,667	$ 116,667	$ -	
	Landscape Field Services	$ 5,300	$ 17,200	$ -		$ 26,000		Contracted amount
72	Miscellaneous Contingency	$ 35,490	$ 64,400	$ 64,400	$ -	$ 64,400	$ -	
73	Pond & Wetland Maintenance	$ 9,572	$ 29,000	$ 53,800	$ 24,800	$ 30,000	$ (23,800)	Contracted amount
74	***Parks & Recreation***							
75	Clubhouse Facility Maintenance	$ 3,004	$ 75,445	$ 67,600	$ (7,845)	$ 75,450	$ 7,850	Contracted amount
76	Clubhouse Restaurant Operations	$ 75,000	$ 75,000	$ 70,000	$ (5,000)	$ 75,000		Contracted amount
77	Clubhouse Maintenance & Repair - Buildings & Rec	$ 12,971	$ 22,000	$ 22,000	$ -	$ 22,000	$ -	
78	Clubhouse Maintenance & Repair	$ 94,486	$ 314,954	$ 314,954	$ -	$ 314,954	$ -	Contracted amount
79	Clubhouse Supplies	$ 17,062	$ 60,000	$ 60,000	$ -	$ 63,000	$ 3,000	account for 5% inflation curve
80	Decorative Lights	$ 4,519	$ 12,000	$ 12,000	$ -	$ 12,000	$ -	
81	Employee - Amenity Staff	$ 145,932	$ 486,442	$ 627,120	$ 140,678	$ 486,450	$ (140,670)	Contracted Rate
82	Fitness Equipment Maintenance & Repairs	$ 23,541	$ 23,541	$ 10,000	$ (13,541)	$ 10,500	$ 500	account for 5% inflation curve
83	Furniture Repair & Replacement	$ 240	$ 2,348	$ 2,348	$ -	$ 2,348	$ -	
84	General Operating Expenses	$ 1,793	$ 16,000	$ 20,000	$ 4,000	$ 20,000	$ -	
85	Lifeguard/Pool Monitors	$ 60,204	$ 200,678	$ 60,000	$ (140,678)	$ 200,680	$ 140,680	Contracted Rate
86	Miscellaneous Contingency	$ 15,840	$ 19,584	$ 26,000	$ 6,416	$ 26,000	$ -	
87	Pest Control & Termite Bond	$ -	$ 3,000	$ 3,000	$ -	$ 3,000	$ -	
88	Pool Permits	$ -	$ 850	$ 850	$ -	$ 850	$ -	
89	Pool Service Contract	$ -	$ 111,960	$ 51,000	$ (60,960)	$ 111,960	$ 60,960	
90	Pressure Washing	$ 1,800	$ 18,000	$ 18,000	$ -	$ 18,000	$ -	
91	Repair & Maintenance - Pool & Lazy River	$ 16,683	$ 51,000	$ 51,000	$ -	$ 51,000	$ -	
92	Social Activity & Movie License	$ 7,510	$ 9,763	$ 1,000	$ (8,763)	$ 10,000	$ 9,000	Set to trend
93	Staffing: GM Cost Share	$ 58,625	$ 167,500	$ 167,500	$ -	$ 167,500	$ -	Contracted amount
94	Water & Vending Services	$ -	$ 1,500	$ 1,500	$ -	$ 1,500	$ -	
95								

Approved Proposed Budget
Solterra Resort Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 02/28/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
96	**Field Operations Subtotal**	**$ 1,168,759**	**$ 3,555,627**	**$ 3,426,239**	**$ (112,188)**	**$ 3,637,899**	**$ 180,660**	
97								
98	**TOTAL EXPENDITURES**	**$ 1,316,448**	**$ 3,857,666**	**$ 3,674,679**	**$ (165,519)**	**$ 3,899,390**	**$ 193,711**	
99								
100	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 1,624,481**	**$ (388,987)**	**$ (70,000)**	**$ (301,519)**	**$ -**	**$ 101,000**	
101								

Approved Proposed Budget
Solterra Resort Community Development District
Reserve Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 02/28/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll	$ 453,956	$ 453,956	$ 453,956	$ -	$ 304,250	$ (149,706)	
6								
7	**Assessment Revenue Subtotal**	**$ 453,956**	**$ 453,956**	**$ 453,956**	**$ -**	**$ 304,250**	**$ (149,706)**	
8								
9	**OTHER REVENUES**							
10								
13								
14	**Other Revenue Subtotal**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
15								
16	**TOTAL REVENUES**	**$ 453,956**	**$ 453,956**	**$ 453,956**	**$ -**	**$ 304,250**	**$ (149,706)**	
17								
18	**EXPENDITURES**							
19								
20	***Contingency***							
21	Capital Improvements	$ -	$ 377,291	$ 453,956	$ 76,665	$ 304,250	$ (149,706)	
23								
24	**TOTAL EXPENDITURES**	**$ -**	**$ 377,291**	**$ 453,956**	**$ 76,665**	**$ 304,250**	**$ (149,706)**	
25								
26	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 453,956**	**$ 76,665**	**$ -**	**$ 76,665**	**$ -**	**$ -**	
27								

Solterra Resort Community Development District

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2023	Series 2014	Series 2018	Budget for 2026/2027
REVENUES				
Special Assessments				
Net Special Assessments [(1)]	$375,775.20	$258,743.53	$616,722.48	$1,251,241.21
TOTAL REVENUES	**$375,775.20**	**$258,743.53**	**$616,722.48**	**$1,251,241.21**
EXPENDITURES				
Administrative				
Debt Service Obligation	$375,775.20	$258,743.53	$616,722.48	$1,251,241.21
Administrative Subtotal	**$375,775.20**	**$258,743.53**	**$616,722.48**	**$1,251,241.21**
TOTAL EXPENDITURES	**$375,775.20**	**$258,743.53**	**$616,722.48**	**$1,251,241.21**
EXCESS OF REVENUES OVER EXPENDITURES	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Polk County Collection Costs (3%) and Early Payment Discounts (4%):	7.0%
GROSS ASSESSMENTS	**$1,345,420.65**

Notes:

Tax Roll Collection Costs for Polk County is 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

[(1)] Maximum Annual Debt Service less Prepaid Assessments received.

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		$3,669,890.00	**2025/2026 O&M Budget:**	$3,394,885.00
Polk County Collection Cost:	3%	$118,383.55	**2026/2027 O&M Budget:**	$3,669,890.00
Early Payment Discount:	4%	$157,844.73		
2026/2027 Total:		**$3,946,118.28**	**Total Difference:**	**$275,005.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	*$*	*%*
Assessment Area 1					
Townhomes	Series 2023 Debt Service	$563.69	$563.69	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$3,697.26**	**$3,951.10**	**$253.84**	**6.87%**
Single Family 50'	Series 2023 Debt Service	$1,024.88	$1,024.88	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,158.45**	**$4,412.29**	**$253.84**	**6.10%**
Single Family 70'	Series 2023 Debt Service	$1,178.61	$1,178.61	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,312.18**	**$4,566.02**	**$253.84**	**5.89%**
Assessment Area 2					
Single Family 40' - 50'	Series 2014 Debt Service	$1,301.00	$1,301.00	$0.00	0.00%
	Operations/Maintenance	$3,387.41	$3,387.41	$0.00	0.00%
	Total	**$4,688.41**	**$4,688.41**	**$0.00**	**0.00%**
Single Family 70'	Series 2014 Debt Service	$1,496.15	$1,496.15	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,629.72**	**$4,883.56**	**$253.84**	**5.48%**
Assessment Area 3					
Townhomes	Series 2018 Debt Service	$745.44	$745.44	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$3,879.01**	**$4,132.85**	**$253.84**	**6.54%**
Single Family 40' - 50'	Series 2018 Debt Service	$1,259.95	$1,259.95	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,393.52**	**$4,647.36**	**$253.84**	**5.78%**
Single Family 50'	Series 2018 Debt Service	$1,355.55	$1,355.55	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,489.12**	**$4,742.96**	**$253.84**	**5.65%**
Single Family 70'	Series 2018 Debt Service	$1,427.51	$1,427.51	$0.00	0.00%
	Operations/Maintenance	$3,133.57	$3,387.41	$253.84	8.10%
	Total	**$4,561.08**	**$4,814.92**	**$253.84**	**5.57%**
Solterra Springs					
Single Family 50' (PPMT)	Series 2018 Debt Service	$1,124.21	$1,124.21	$0.00	0.00%
	Operations/Maintenance	$2,494.59	$2,696.67	$202.08	8.10%
	Total	**$3,618.80**	**$3,820.88**	**$202.08**	**5.58%**
Single Family 50'	Series 2018 Debt Service	$1,355.55	$1,355.55	$0.00	0.00%
	Operations/Maintenance	$2,494.59	$2,696.67	$202.08	8.10%
	Total	**$3,850.14**	**$4,052.22**	**$202.08**	**5.25%**

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		$3,669,890.00
COLLECTION COSTS @	3%	$118,383.55
EARLY PAYMENT DISCOUNT @	4%	$157,844.73
TOTAL O&M ASSESSMENT		$3,946,118.28

UNITS ASSESSED

LOT SIZE	O&M	SERIES 2023 DEBT SERVICE [1]	SERIES 2014 DEBT SERVICE [1]	SERIES 2018 DEBT SERVICE [1]
Assessment Area 1				
Townhomes	100	100	0	0
Single Family 50'	230	230	0	0
Single Family 70'	95	95	0	0
Assessment Area 2				
Single Family 40' - 50'	146	0	146	0
Single Family 70'	59	0	59	0
Assessment Area 3				
Townhomes	120	0	0	120
Single Family 40' - 50'	100	0	0	100
Single Family 50'	171	0	0	169
Single Family 70'	50	0	0	50
Solterra Springs				
Single Family 50' (PPMT)	55	0	0	55
Single Family 50'	63	0	0	63
Total Community	**1189**	**425**	**205**	**557**

ALLOCATION OF O&M ASSESSMENT

LOT SIZE	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET
Assessment Area 1				
Townhomes	1.00	100.00	8.58%	$338,740.60
Single Family 50'	1.00	230.00	19.74%	$779,103.37
Single Family 70'	1.00	95.00	8.15%	$321,803.57
Assessment Area 2				
Single Family 40' - 50'	1.00	146.00	12.53%	$494,561.27
Single Family 70'	1.00	59.00	5.06%	$199,856.95
Assessment Area 3				
Townhomes	1.00	120.00	10.30%	$406,488.72
Single Family 40' - 50'	1.00	100.00	8.58%	$338,740.60
Single Family 50'	1.00	171.00	14.68%	$579,246.42
Single Family 70'	1.00	50.00	4.29%	$169,370.30
Solterra Springs				
Single Family 50' (PPMT)	0.80	43.78	3.76%	$148,316.58
Single Family 50'	0.80	50.15	4.31%	$169,889.91
Total Community		**1164.94**	**100.00%**	**$3,946,118.28**

PER LOT ANNUAL ASSESSMENT

LOT SIZE	O&M	SERIES 2023 DEBT SERVICE [2]	SERIES 2014 DEBT SERVICE [2]	SERIES 2018 DEBT SERVICE [2]	TOTAL [3]
Assessment Area 1					
Townhomes	$3,387.41	$563.69	$0.00	$0.00	$3,951.10
Single Family 50'	$3,387.41	$1,024.88	$0.00	$0.00	$4,412.29
Single Family 70'	$3,387.41	$1,178.61	$0.00	$0.00	$4,566.02
Assessment Area 2					
Single Family 40' - 50'	$3,387.41	$0.00	$1,301.00	$0.00	$4,688.41
Single Family 70'	$3,387.41	$0.00	$1,496.15	$0.00	$4,883.56
Assessment Area 3					
Townhomes	$3,387.41	$0.00	$0.00	$745.44	$4,132.85
Single Family 40' - 50'	$3,387.41	$0.00	$0.00	$1,259.95	$4,647.36
Single Family 50'	$3,387.41	$0.00	$0.00	$1,355.55	$4,742.96
Single Family 70'	$3,387.41	$0.00	$0.00	$1,427.51	$4,814.92
Solterra Springs					
Single Family 50' (PPMT)	$2,696.67	$0.00	$0.00	$1,124.21	$3,820.88
Single Family 50'	$2,696.67	$0.00	$0.00	$1,355.55	$4,052.22

LESS: Polk County Collection Costs (2%) and Early Payment Discounts (4%):	($276,228.28)
Net Revenue to be Collected:	**$3,669,890.00**

[1] Reflects the number of total lots with Series 2023, Series 2014 and Series 2018 debt outstanding.

[2] Annual debt service assessment per lot adopted in connection with the Series 2023, Series 2014 and Series 2018 bond issue. Annual assessment includes principal, interest, County collection costs and early payment discounts.

[3] Annual assessment that will appear on November 2026 Polk County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of $200.00 maximum per meeting within an annual cap of $4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

TAB 15

RESOLUTION 2026-20

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENDED AMENITY POLICIES AND RATES OF THE DISTRICT; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Solterra Resort Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, as amended, and being situated in Polk County, Florida; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The attached Amended Amenity Rules are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Amended Amenity Rules shall stay in full force and effect until such time as they are otherwise amended by the Board and supersede any prior rules related to amenity facilities previously adopted by the Board.

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

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

PASSED AND ADOPTED this 7th day of August 2026.

ATTEST:	**SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

EXHIBIT A

Amended Amenity Rules

SOLTERRA RESORT
COMMUNITY DEVELOPMENT DISTRICT

REVISED AMENITIES RULES & POLICIES

TABLE OF CONTENTS

PART 1: Rule for Amenities Rates

In accordance with Chapters 190 and 120 of the Florida Statutes, and on ____________, at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the Solterra Resort Community Development District adopted the following rules to govern rates for the District's Amenities.

---

1. **Introduction.** This rule addresses various rates, fees and charges associated with the Amenities.

2. **Definitions.** All capitalized terms not otherwise defined in this Part 1 shall have the meaning ascribed to them in the Amenities Policies of Solterra Resort Community Development District, as amended from time to time.

3. **Annual User Fee.** The Annual User Fee for persons not owning property within the District is equal to the average annual operation and maintenance assessment and debt assessment as established by the District in connection with the adoption of the District's annual fiscal year budgets. For Residents, the Annual User Fee is paid when the Resident makes payment for the Resident's annual operation and maintenance assessment, and debt service assessment, for the property owned by the Resident.

4. **Resort Fee.** For Short-Term Renters who wish to utilize the Amenities only for the duration of their valid rental or lease agreement, the Resort Fee shall be paid at the rates as set forth herein. Proof of valid rental or lease agreement shall be required, and access to the Amenities shall be limited to the term of the valid rental or lease agreement.

5. **Reservation Rates.** Any Patron wishing to have the exclusive use of any room or area within the clubhouse or pool area must properly reserve the room or area in accordance with the Facility Rental Policies, as detailed in the Amenities Policies of Solterra Resort Community Development District, and pay the appropriate rental fee and deposit in the amounts set forth below.

Room / Area	*Rental Fee	Deposit
Multi-purpose field	$50.00 - $100.00/hour	$300.00
Covered patio at pool	$50.00 - $100.00/hour	$300.00
Clubhouse room	$100.00 - $200.00/hour	$300.00
Clubhouse room and covered patio	$100.00 - $200.00/hour	$300.00
Cabanas (pool side)**	$50.00 - $150.00/day	Total cost of rental due up front.

*The Amenity Manager is authorized to charge fees not to exceed the maximum rental fees listed above; however, in the discretion of the Amenity Manager, the rental fees may be adjusted downward for weekdays, weekends, and holidays. However, all rental fees are increased by $50.00 per hour for each hour past normal operating hours. All rental fees paid electronically may be subject to processing fees at the time of payment.
**Except as authorized by the Amenity Manager pursuant to the Resident Cabana Reservations procedures.

6. **Activity and Program Rates.** The following activity and program rates apply:

Resort program prices are charged on an activity-by-activity basis.

Activity	Fee	Deposit (if applicable)
Happy Hour	Charge per person based on market rate	None
Parents Night out/movie	Charge per person based on market rate	None
Other events as scheduled	Charge per person based on market rate	None

7. **Miscellaneous Fees.**

Item	Fee*
Resort Fee	$30.00-$50.00/lease term
Replacement of damaged, lost, or stolen Access Pass	$25.00
Up to ten (10) Guests accompanied by a Patron (fee for using Amenities, such as the clubhouse and pool)	Free
Additional Guests Fee: More than ten (10) Guests, maximum of ten (10) additional Guests, accompanied by a Patron (fee for using Amenities, such as clubhouse and pool)	$30.00-$50.00
Individual who is not a Guest and is not accompanied by a Patron (fee for using Amenities, such as the clubhouse and pool)	Annual User Fee
Insufficient funds fee (for submitting an insufficient funds check)	$30.00

* All rental fees paid electronically may be subject to processing fees at the time of payment.

8. **Special Provisions.**

a. ***After-Hours Events.*** All rental fees are increased by $50.00 per hour for each hour past normal operating hours.

b. ***Homeowner's Association Meetings.*** Unless otherwise provided in the District's official policies, as may be amended from time to time, each homeowner's association located within the boundaries of the District is permitted to utilize the clubhouse for one free meeting per month, subject to availability.

c. ***Additional Costs.*** The District may, in its sole discretion, require additional staffing, insurance, cleaning, or other service for any given event, and, if so, may charge an additional fee for the event equal to the cost of such staffing, insurance, cleaning, or service.

9. **Resident Cabana Reservations.** Residents, and Renters who have been designated as the beneficial user of the Resident's rights to use the Amenities, may reserve up to two (2) cabanas per address associated with their Household each calendar year ("Resident Cabana Reservations") at no additional cost at the discretion of the Amenity Manager and in accordance with the following:

a. Resident Cabana Reservations may only be submitted to the Amenity Manager on the same day the reservation is requested (ex. Resident Cabana Reservation requests cannot be submitted on Friday, May 2nd requesting a cabana on Saturday, May 3rd but can be submitted on the morning of Saturday, May 3rd for cabana use that same day). Resident Cabana Reservations cannot be made prior to the requested reservation date.

b. Resident Cabana Reservations are subject to availability on a first-come, first-served basis and may be approved or denied by the Amenity Manager or his/her designee in his or her sole discretion.

c. The Amenity Manager is responsible for verifying eligibility of individuals requesting Resident Cabana Reservations and for keeping record of the Households that utilize Resident Cabana Reservations each calendar year.

d. Residents and/or Renters whose Amenities privileges are suspended or terminated may not utilize Resident Cabana Reservations while said person's Amenities privileges are suspended or terminated.

e. During the period when a Renter is designated as the beneficial user of the Resident's rights to use the Amenities, the Resident shall not be eligible to use Resident Cabana Reservations.

f. Resident Cabana Reservations are non-transferable and may not be utilized by a Resident and/or eligible Renter on behalf of Guests or Non-Residents. Any transfer of a Resident and/or eligible Renter's Resident Cabana Reservations shall be deemed void and the violator(s) will be subject to the Amenities Disciplinary Rule procedures for facilitating or allowing unauthorized access to or use of the Amenities.

g. Resident Cabana Reservations are <u>not</u> available on the following days:
   i. New Year's Eve and New Year's Day; and
   ii. Memorial Day; and
   iii. Independence Day (Fourth of July); and
   iv. Labor Day; and
   v. Thanksgiving Day and Friday after Thanksgiving Day; and
   vi. Christmas Eve and Christmas Day; and
   vii. Weekend days (i.e., Saturdays and Sundays) in the months of June, July, and August.

h. All Residents and/or eligible Renters shall abide by and comply with any and all federal, state and local laws and ordinances, as well as any District rules and policies, while present at or utilizing the Amenities, including the cabanas, and shall ensure that any minor for whom they are responsible also complies with the same.

10. **Adjustment of Rates.** The Board may adjust, by resolution adopted at a duly noticed public meeting, any of the fees set forth herein to reflect actual costs of operation of the Amenities, to promote use of the Amenities, or for any other purpose as determined by the Board to be in the best interests of the District. The Board may also in its discretion authorize discounts for certain services.

11. **Prior Rules; Policies.** The District's Amenities Policies, as may be amended from time to time, govern all use of the Amenities.

12. **Severability**. The invalidity or unenforceability of any one or more provisions of this rule shall not affect the validity or enforceability of the remaining portions of this rule, or any part of this rule not held to be invalid or unenforceable.

Law Implemented: ss. 190.011, 190.035, Fla. Stat.

PART 2: Amenities Policies

In accordance with Chapter 190 of the Florida Statutes, and on ____________, at a duly noticed public meeting, the Board of Supervisors of the Solterra Resort Community Development District adopted the following policies to govern the operation of the District's Amenities. All prior policies of the District are hereby rescinded.

DEFINITIONS

The following definitions shall apply to these policies in their entirety:

"Access Pass" – shall mean the identification card, fob, or other access credential device issued to Patrons.

"Amenities" – shall mean the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to, the District's clubhouse, fitness center, swimming pool, inclusive of the swimming pool slide and spa area, lazy river, multi-purpose field, tennis courts, pickleball courts, playground and tot lots, lawn, picnic area and outdoor recreational areas, sand volleyball court, turf area and yard games, and walking trails, together with their appurtenant areas, facilities, equipment, and any other appurtenances.

"Amenities Policies" or "Policies" – shall mean all policies of the District relative to the Amenities, as amended from time to time.

"Amenity Manager" – shall mean the management company, including its employees, staff and agents, contracted by the District to manage the Amenities.

"Annual User Fee" – shall mean the base fee established by the District for any person that is not a Resident or Short-Term Renter and who wishes to become a Non-Resident User in order to be granted the non-exclusive right to use the Amenities. The amount of the Annual User Fee is calculated as set forth herein, and that amount is subject to change based on Board action.

"Board of Supervisors" or "Board" – shall mean the Board of Supervisors of the District.

"District" – shall mean the Solterra Resort Community Development District.

"District Manager" – shall mean the professional management company with which the District has contracted to provide management services to the District.

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

"Guest" – shall mean any person or persons, other than a Patron, who is/are expressly authorized by the District to use the Amenities, and who are accompanied by a Patron to use the Amenities. Any person or persons, other than a Patron, who is/are not accompanied by a Patron are not permitted to utilize the Amenities.

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

"Non-Resident Patron" – shall mean any person or Household not owning property in the District who is paying the Annual User Fee to the District.

"Patron" or "Patrons" – shall mean Residents, Non-Resident Patrons, and Renters. Short-Term Renters shall be included in this definition only if: (i) they have paid the Resort Fee; and (ii) only during the term of their valid rental or lease agreement. Short-Term Renters who have not paid the Resort Fee are not considered Patrons under this policy and are expressly excluded from this definition.

"Person" – shall mean an individual or legal entity recognized under Florida law.

"Renter" – shall mean any tenant residing in a Resident's home pursuant to a valid rental or lease agreement with a rental or lease term of not less than one (1) year.

"Resident" – shall mean any person or persons owning property within the District.

"Short-Term Renter" – shall mean any tenant residing in a Resident's home pursuant to a valid rental or lease agreement with a rental or lease term of less than one (1) year.

AUTHORIZED USERS

Generally. Only Patrons and Guests, as set forth herein, have the right to use the Amenities.

Residents. A Resident must pay the Annual User Fee applicable to Residents in order to have the right to use the Amenities. Such payment must be made in accordance with the District's annual assessment collection resolution and typically will be included on the Resident's property tax bill. Payment of the Annual User Fee entitles the Resident to use the Amenities for one full fiscal year of the District, which year begins October 1 and ends September 30.

Non-Residents. A Non-Resident Patron must pay the Annual User Fee applicable to Non-Residents in order to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment by the District. This fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual User Fee shall be paid in full on the anniversary date of application.

Short-Term Renters. A Short-Term Renter must pay the Resort Fee in order to have the right to use the Amenities during the term of their valid rental or lease agreement, which begins from the date of receipt of payment by the District. This fee must be paid in full before the Short-Term Renters may use the Amenities.

Renter's Privileges. Residents who rent or lease residential unit(s) in the District shall have the right to designate the Renter of the residential unit(s) as the beneficial users of the Resident's privileges to use the Amenities.

1. A Renter who is designated as the beneficial user of the Resident's rights to use the Amenities shall be entitled to the same rights and privileges to use the Amenities as the Resident.
2. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities.
3. Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedure established by the District. Resident owners are responsible for the deportment of their respective Renter.
4. Renters shall be subject to all rules and policies as the Board may adopt from time to time.

Guests. Except as otherwise provided for herein, each Patron may bring a maximum of ten (10) Guests to the Amenities at no additional cost and may bring a maximum of ten (10) additional Guests to the Amenities subject to payment of the Additional Guests Fee, which must be paid prior to Patron's additional Guests being admitted to the Amenities, provided however that all Guests must be accompanied by the Patron when using the Amenities and provided however that the Patron will be responsible for any harm caused by the Patron's Guests while using the Amenities. For clarification purposes, the preceding sentence shall be construed to place a ten (10) Guest limitation on the total number of Guests that a Patron may bring on behalf of that Patron's particular residence or household at no additional cost and up to ten (10) additional Guest limitation on the total number of Guests that a Patron may bring on behalf of that Patron's particular residence or household, subject to Patron's payment of the Additional Guests Fee – e.g., a Patron Household consisting of four people cannot bring up to ten Guests each for a total of forty Guests, but instead can only bring a total of ten Guests on behalf of the entire household at no cost and may bring a total of ten (10) additional Guests on behalf of the entire household, subject to Patron's payment of the Additional Guests Fee. The District may also, in its discretion, invite Guests as part of any community programming activities. Applicable fees may apply. Guests shall be subject to all rules and policies as the Board may adopt from time to time.

Use of Amenities Facilities at Your Own Risk

Registration / Disclaimer. In order to use the Amenities, each Patron, all members of a Patron's Household, and all Guests shall register with the District by executing a Registration Form, a copy of which is attached hereto as **Attachment A,** and by executing the Consent and Waiver Agreement, a copy of which is attached hereto as **Attachment B.** **All persons using the Amenities do so at their own risk and agree to abide by the rules and policies for the use of the Amenities. As set forth more fully later herein, the District shall assume no responsibility and shall not be liable for any accidents, personal injury, or damage to, or loss of property arising from the use of the Amenities or from the acts, omissions or negligence of other persons using the Amenities. Patrons are responsible for their actions and those of their Guests.**

ACCESS PASSES AND CODES

Use of Access Passes. Patrons can use their Access Pass or keypad with code number to gain access to the Amenities. Upon arrival at the clubhouse, Patrons will utilize their Access Pass at the main entrance doors in order to unlock the doors and/or gain access to the Amenities. Under no circumstance should a Patron provide an Access Pass to another person to allow him or her to use the Amenities.

Issuance of Access Passes. Each Patron will receive two (2) Access Pass upon registration with the District free of charge. For Families, each Patron may obtain additional Access Pass for any member of a Patron's Household who is over sixteen (16) years of age and eligible to use the Amenities, with a maximum of five (5) cards per Household, and subject to payment of any applicable fees.

Non-Transferrable. Access Passes are the property of the District and are non-transferable except in accordance with the District's rules and policies.

Lost or Stolen Passes. All lost or stolen Access Passes need to be reported immediately to the District. Fees may apply to replace any lost or stolen Access Passes.

FACILITY RENTAL POLICIES

The following policies apply to the rental of the Amenities:

1. ***Patrons Only.*** Unless otherwise directed by the District, only Patrons may reserve the portions of the Amenities for parties and events. Rental reservations may not be made more than four (4) months prior to the event; payment to be submitted no more than 90 days before the date of the event and no less than 2 weeks before the date of the event; however, the Amenity Manager may, in his or her sole discretion, accept payment up to two (2) business days prior to the rental date. Patrons interested in rental of the Amenities must contact the Amenity Manager in order to determine availability of the Amenities for any particular reservation. All of the District policies remain in force during parties and events. Patrons renting the Amenities available for rental are responsible for ensuring that all Guests and attendees adhere to the District's policies.

2. ***Amenities Available for Rental:*** Only the following Amenities are available for rental: clubhouse, outdoor covered patio area, and multi-purpose field.

3. ***Rental Application and Rental Agreement.*** Patrons must submit a completed Rental Application, a copy of which is attached hereto as **Attachment C**, to the Amenity Manager no later than fourteen (14) days prior to the requested event indicating the date of the event, the hours when the event will be held, a description of the event, the number of attendees that will be attending, and

whether alcohol and/or food will be served. The Amenity Manager will review Rental Applications on a case-by-case basis and has the authority to reasonably deny a request. Denial of a request may be appealed to the District's Board of Supervisors for consideration. Each Patron renting the Amenities must sign and execute a Rental Agreement acceptable to the District and all documentation required therein must be received by the Amenity Manager no less than ten (10) days prior to the date of event. Regardless of whether the Rental Agreement is executed, the Patron is bound by the Rental Agreement, which is incorporated herein by this reference.

4. ***Payment & Registration.*** At the time the reservation is made, two checks or money orders (no cash), one for the deposit and one for the rental fee, both made out to "Solterra Resort Community Development District" must be delivered to the Amenity Manager, along with completed paperwork and insurances, if necessary.

5. ***Rates and Deposits.*** The rental rates and deposits for use of the Amenities are as set forth in the District's rules. To receive the full refund of the deposit within ten (10) days after the event, the renter must:
   i. Remove all garbage, place in dumpster and replace garbage liners;
   ii. Take down all decorations or event displays; and
   iii. Otherwise clean the rented Amenities and restore them to their pre-rented condition, and to the satisfaction of the District.

   The District may retain all or part of any deposit if the District determines, in its sole discretion, that it is necessary to repair any damages (including any clean-up costs) arising from the rental.

6. ***Computation of Rental Time.*** The rental time period is inclusive of set-up and clean-up time.

7. ***Duration of Events.*** Unless otherwise authorized by the District, each rental shall be for a minimum of two (2) hours but no more than four (4) hours, and no after-hours events shall extend past midnight. If the event lasts longer than four (4) hours, the deposit is forfeited.

8. ***Available Hours.*** The Amenities available for rental may be rented for parties and events during normal operating hours. Additionally, the clubhouse may be rented after normal operating hours and until midnight. All parties and events, including clean-up, at the clubhouse must conclude by midnight.

9. ***Capacity.*** The clubhouse capacity limit (50 total persons, including employees) shall not be exceeded at any time for a party or event.

10. ***Noise.*** The volume of live or recorded music must not violate applicable Polk County noise ordinances, or unreasonably interfere with residents' enjoyment of their homes.

11. ***Insurance.*** Additional liability insurance coverage will be required for all events that are approved to serve alcoholic beverages, or for other events that the District determines in its sole discretion should require additional liability insurance. The District and its supervisors, staff, and consultants/contractors are to be named on these policies as an additional insured party.

12. ***Cancellation.*** If the individual renting one or more of the Amenities wishes to cancel a reservation, the cancellation must be communicated to the Amenity Manager in writing no later than thirty (30) days prior to the scheduled event to receive 100% of the rental fee and deposit. If the event is cancelled less than thirty (30) days prior to the event, 100% of the security deposit and 0% of the rental fee will be returned.

COMMUNITY PROGRAMMING

Resources. The District is pleased to offer a wide variety of programs and activities designed to meet the needs of community members of all ages, interests, and skill levels. Each year, the Amenity Manager will evaluate and improve upon existing programs and may add new activities in each category. The format of each program or activity will be structured to most effectively provide participants with a positive recreational experience of the highest caliber. Patrons can find information on new programs and events by picking up the monthly program calendars, reviewing the community bulletin board, or by contacting the Amenity Manager:

Solterra Resort
5200 Solterra Blvd, Davenport FL
(863) 547-9839

Patrons and Guests Only. Unless otherwise directed by the District, programs will be open to Patrons and their Guests only, subject to payment of any applicable fees. Patrons may register Guests for programs; however, in order to provide Patrons with priority registration, Guests may be assessed a surcharge and will only be able to register for programs if space permits.

Registration. Most programs will require advanced registration or an RSVP to allow the staff to plan effectively. To avoid the unnecessary cancellation of a program, interest parties must register by the posted deadline. Resident Patrons will be allocated fifty percent (50%) of the seats in a program. In the event the reserved seats are not claimed by Resident Patrons, the seats will be offered to all Patrons. Late registrations may be accepted on a case-by-case basis. Due to the nature of some programs and the availability of space, late registration may not always be feasible. Some programs will have maximum registration limitations. In the event a program is full, a waiting list will be created.

Programs and Activities. All programs and services including personal training, group exercise, tennis lessons, instructional programs, competitive events, and other programs must be conducted through the Amenity Manager or as directed by the Board. A schedule of activities for the Amenities will be posted in each area and updated by the Amenity Manager. No outside (i.e., third party) instructors are allowed.

Cancellation by the District. The Amenity Manager will notify Patrons if there is a need to change or cancel a program. If a program is cancelled by the District, Patrons will be issued a refund or credit on their account in the amount of applicable fees paid to the District by the Patron for participation in such program prior to cancellation.

Refunds. Program refunds and credit may be granted on a case-by-case basis. Refunds and credits after the program registration deadline, "no shows", or after a program begins may not be approved.

GENERAL PROVISIONS

All Patrons and Guests using the Amenities are expected to conduct themselves in a responsible, courteous and safe manner, in compliance with all rules and policies of the District.

Emergencies*:* After contacting 911 if required, all emergencies and injuries must be reported to the Amenity Manager at (863) 547-9839, and to the office of the District Manager at (407) 472-2471.

Hours of Operation. All hours of operation of the Amenities will be established and published by the District. The clubhouse will be open year-round. The District may restrict access or close some or all of the Amenities for purposes of providing a community activity, for making improvements, for conducting maintenance, or other purposes. Any programs or activities of the District may have priority over other users of the Amenities.

Except as otherwise stated herein, the following additional guidelines govern the use of the Amenities generally:

1. ***Registration and Access Passes.*** Patrons and their Guests have the right to use the Amenities as set forth herein. In order to use the Amenities, each Patron, including all of Patron's Household, and all Guests shall register with the District by executing a Registration Form, a copy of which is attached hereto as **Attachment A,** and by executing the Consent and Waiver Agreement, a copy of which is attached hereto as **Attachment B.** Patrons are responsible for their

actions and those of their Guests. All Patrons must sign-in and have their assigned Access Pass or key pad code upon entering the clubhouse. Access Passes and codes are only to be used by the Patron to whom they are issued.

2. ***Guests.*** Guests must be accompanied by a Patron while using the Amenities.

3. ***Minors.*** Patrons aged eighteen (18) years of age or older are responsible for all minor Patrons from their household or visiting the Amenities as Guests of the Patron.

4. ***Attire.*** With the exception of the pool and wet areas where bathing suits are permitted, Patrons and Guests must be properly attired with shirts and shoes to use the Amenities. Bathing suits and wet feet are not allowed indoors, with the exception of the locker room areas.

5. ***Food and Drink.*** Food and drink will be limited to designated areas only and purchased from the Café in accordance with Rule 64E-9.004(4), FAC.

6. ***Alcohol.*** Alcoholic beverages shall be served from the Café ONLY, except at pre-approved special events. For pre-approved rentals and planned events, Patrons will be required to hire a licensed and insured vendor of alcoholic beverages and must provide proof of this to the Amenity Manager prior to the event. Anyone that appears to be under the influence of drugs or alcohol will be asked to leave the Amenities. The Amenity Manager shall have the discretion to determine if an individual is under the influence of drugs or alcohol. In general, conduct that is disorderly or disruptive to other Patrons or Guests may be used as grounds to determine if an individual is under the influence of drugs or alcohol.

7. ***No Smoking.*** Smoking, including using any paraphernalia designed to consume tobacco or other substances such as vaping and electric and non-electronic devices, is prohibited anywhere inside the Amenity Facilities, including any building, or enclosed or fenced area to the maximum extent of the prohibitions set forth in Florida law, including the Florida Clean Indoor Air Act or other subsequent legislation. Additionally, to the extent not prohibited by law, smoking is discouraged in all other areas of the Amenities and on District owned property. All waste must be disposed of in the appropriate receptacles. Any violation of this policy shall be reported to District Staff.

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

8. ***Pets.*** Dogs or other pets (with the exception of "Service Animals" as defined by Florida law, trained to do work or perform tasks for an individual with a disability, including a physical, sensory, psychiatric, intellectual or other mental disability) are not permitted within the Amenities, except for the multi-purposes field, event lawn, patio, picnic areas, and outdoor areas. A Service Animal must be kept under the control of its handler by leash or harness, unless doing so interferes with the Service Animal's work or tasks or the individual's disability prevents doing so. The District may remove the Service Animal only under the following conditions:
    a. If the Service Animal is out of control and the handler does not take effective measures to control it;
    b. If the Service Animal is not housebroken; or,
    c. If the Service Animal's behavior poses a direct threat to the health and safety of others.

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

9. ***Vehicles.*** Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, or in any way which blocks the normal flow of traffic. Golf carts, off-road bikes/vehicles (including ATVs), and motorized scooters are prohibited on all property owned, maintained, and operated by the District or at any of the Amenities within District unless they are owned by the District.

10. ***Skateboards, Etc.*** Bicycles, electric bikes, electric scooters, skateboards, rollerblades and other similar uses are limited to designated outdoor areas only.

11. ***Fireworks.*** Fireworks of any kind are not permitted anywhere on the Amenities or adjacent areas.

12. ***Service Areas.*** Only District employees and staff are allowed in the service areas of the Amenities.

13. ***Courtesy.*** Patrons and their Guests shall treat all staff members and other Patrons and Guests with courtesy and respect.

14. ***Profanity.*** Loud, profane or abusive language is prohibited.

15. ***Horseplay.*** Disorderly conduct and horseplay are prohibited.

16. ***Equipment.*** All equipment and supplies provided or rented for use of the Amenities must be returned in good condition after use. Patrons are encouraged to let the staff know if an area of the Amenities or a piece of equipment is in need of cleaning or maintenance.

17. ***Equipment Rentals***. Complimentary equipment for the tennis and pickleball courts and volleyball courts may be rented at the clubhouse with the paid resort fee. A valid ID is required for such rentals. Patrons are responsible for any damages to rental equipment beyond.

18. ***Littering.*** Patrons are responsible for cleaning up after themselves and helping to keep the Amenities clean at all times.

19. ***Solicitation and Advertising.*** Commercial advertisements shall not be posted or circulated in the Amenities. Petitions, posters, or promotional material shall not be originated, solicited, circulated, or posted on Amenities property unless approved in writing by the District.

20. ***Weapons.*** Weapons are not permitted in any of the Amenities or on any District property in each case to the extent such prohibitions are permitted under Florida law. Among other prohibitions, no weapons may be carried to any meeting of the District's Board of Supervisors.

21. ***Trespassing/Loitering.*** There is no trespassing or loitering allowed at the Amenities. Any individual violating this policy may be reported to the local authorities.

22. ***Compliance with Laws.*** All Patrons and Guests shall abide by and comply with any and all federal, state and local laws and ordinances, as well as any District rules and policies, while present at or utilizing the Amenities, and shall ensure that any minor for whom they are responsible also complies with the same.

23. ***Surveillance.*** Various areas of all Amenities are under twenty-four (24) hour video surveillance.

24. ***Grills.*** Grills are not permitted on public areas, except if pre-approved for use during approved events.

25. ***Bounce Houses.*** Bounce houses and similar apparatus are permitted only outdoors and at the discretion of, and in areas designated by, the District. Proof of liability insurance acceptable to the District shall also be required.

26. ***Cellular Phones.*** To prevent disturbance to others, use of cellular telephones is limited while in the clubhouse. Patrons and Guests are asked to keep their ringers turned off or on vibrate while in the clubhouse.

27. ***Lost Property.*** The District is not responsible for lost or stolen items. Staff members are not permitted to hold valuables or bags for Patrons or Guests. All found items should be turned in to the Amenity Manager for storage in the lost and found. Items will be stored in the lost and found for up to one month.

28. ***Drones***. The usage of drones is not permitted on or over any District property without prior consent from the Amenity Manager. The Amenity Manager, in his or her sole discretion, shall determine if the requested drone usage is permissible.

29. ***Luggage***. Patrons and Guests are not permitted to bring and/or store luggage at the Amenities. The District is not responsible for any items left unattended.

FITNESS CENTER

The following policies apply to the District's fitness center:

1. ***Exercise at Your Own Risk.*** The fitness center is not supervised during operating hours. All Patrons are encouraged to consult their physician before beginning an exercise program.

2. ***Usage Restrictions.*** Patrons and Guests aged twelve (12) years of age and older may use the fitness center. Patrons and Guests between the ages of eight (8) to twelve (12) must be accompanied by a guardian at all times to use the fitness room. Patrons aged eight (8) years and under may not use the fitness room.

3. ***Attire.*** Appropriate attire, including shorts, shirts, and closed-toed athletic footwear must be worn at all times in the fitness center. To maintain clean and sweat-free equipment, clothing must cover any part of the body exposed to direct contact with the equipment.

4. ***Courtesy.*** If a Patron or Guest is waiting, cardiovascular equipment utilization is limited to thirty (30) minutes. If a Patron or Guest is waiting for the weight equipment, individuals should allow others to "work in" between sets. All equipment must be wiped down after use with the wipes and/or spray provided.

5. ***Food and Drink.*** No food or chewing gum is permitted in the fitness center. Water or other sport drinks must be contained in non-breakable spill-proof containers (no glass).

6. ***Noise.*** Personal music devices are permitted only if used with headphones and played at a volume that does not disturb others.

7. ***Equipment.*** Weights or other fitness equipment may not be removed from the fitness center. Please replace weights to their proper location after use. Free weights are not to be dropped and should be placed only on the floor or on equipment made specifically for storage of the weights.

8. ***Hand Chalk.*** Hand chalk is not permitted.

9. ***Personal Training.*** Except as expressly authorized by the District, personal training for fees, or solicitation of personal training services for fees, is prohibited.

POOL, POOL SLIDE & SPA AREA

The following policies apply to the District's pool, pool slide, and spa areas:

1. ***Swim at Your Own Risk.*** The pool areas are not supervised during operating hours. There is no lifeguard on duty.

2. ***Operating Hours.*** Swimming is permitted only during posted swimming hours. The operating hours for the swimming pool are posted and may vary depending on season, weather conditions, etc. The operating hours for the pool slide areas are posted and may vary depending on season, weather conditions, etc. No one is permitted in the pool or pool slide areas at any other time.

3. ***Supervision of Minors.*** Non-swimming children should be under the supervision of a parent and/or guardian who is capable of swimming safely and/or without assistance and who should remain within arm's reach of the non-swimming child(ren) at all times. Persons unable to swim safely and/or without assistance must be accompanied by a person who is capable of swimming safely and/or without assistance at all times in and around the pool. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device MUST be supervised one-on-one by a parent and/or guardian who is capable of swimming safely and/or without assistance, who is in the water and within arm's length of the child. Even proficient swimmers could find themselves at risk, the District recommends Patrons not swim alone. All persons entering the Amenities do so at their own risk, regardless of age or ability.

4. ***Skateboards, Etc.*** No bicycles, scooters, roller skates, roller blades or skate boards are permitted on the pool deck.

5. ***Food and Drink.*** Food and drink will be limited to designated areas only and purchased from the Café. Outside alcoholic beverages and food are not permitted,

except for pre-approved special events and reservation events. Glass containers or breakable objects of any kind are not permitted in the pool area or locker rooms at any time.

6. ***Horseplay.*** No jumping, pushing, running or other horseplay is allowed in the pool or on the pool deck area.

7. ***Diving.*** Diving is strictly prohibited at the pool.

8. ***Noise.*** Except at pre-approved events, radios, tape players, CD players, MP3 players and televisions, and the like are not permitted unless they are personal units equipped with headphones.

9. ***Aquatic Toys and Recreational Equipment.*** Aquatic toys and equipment are not permitted in the pool and pool slide. Prohibited items include, but are not limited to, rafts, kickboards, inner tubes, scuba gear, snorkels, dive sticks, swim fins, balls, frisbees, inflatable objects, or other similar water play items. Exceptions are Coast Guard approved personal floatation devices, pool noodles that are being utilized for flotation assistance <u>only</u>, kickboards for lap swimming/swim classes, masks, goggles, water wings, and water toys for organized special events. Amenities staff has the final say regarding the use of any and all recreational floatation devices, and the District reserves the right to discontinue usage of such play equipment during times of peak or scheduled activity at the pool, or if the equipment provides a safety concern.

10. ***Entrances.*** Pool entrances must be kept clear at all times.

11. ***Railings.*** No swinging on ladders, fences, or railings is allowed.

12. ***Pool Furniture.*** Pool furniture is not to be removed from the pool area and must returned after use.

13. ***Chemicals.*** Chemicals used in the pool may affect certain hair or fabric colors. The District is not responsible for these effects.

14. ***Pets.*** Pets, with the exception of service animals, as defined in the General Provisions, are not permitted on the pool deck area inside the pool gates at any time.

15. ***Attire.*** Appropriate swimming attire (swimsuits) must be worn at all times.

16. ***Prevention of Disease.*** All swimmers must shower before initially entering the pool. Persons with open cuts, wounds, sores or blisters may not use the pool. No

person with or suspected of having a communicable disease which could be transmitted through the use of the pool should use the pool.

17. ***Swim Diapers.*** Anyone who is not reliably toilet trained, including but not limited to young children, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste contaminating the swimming pool and deck area. If contamination occurs, the pool will be shocked and closed for a period of at least twelve (12) hours. Persons not abiding by this policy shall be responsible for any costs incurred in treating and reopening the pool.

18. ***Pollution.*** No one shall pollute the pool. Anyone who does pollute the pool is liable for any costs incurred in treating and reopening the pool.

19. ***Reservation of Tables or Chairs.*** Tables or chairs on the deck area may not be reserved by placing towels or personal belongings on them.

20. ***Pool Closure.*** The pool may close due to weather warnings, fecal accidents, chemical balancing, or general maintenance and repairs.

21. ***Weather.*** The pool and pool area will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning, or when instructed to do so by the staff.

22. ***Pool/Water Slide.*** Be advised that the water slide is an adventure activity and may expose the rider to possible physical injury. In deciding to participate the rider assumes full responsibility of any injury sustained. Riders must be at least 48 inches tall and be able to swim the width of the pool in order to exit the catch pool area to use the slide. Riders are not allowed to wear flotation devices to ride the slide; they must be able to exit the slide flume and swim to the exit by themselves. No metal objects, locker keys, jewelry, metal straps, watches, goggles, sunglasses, or eyeglasses permitted on the slide as they may cause injury. Cutting ahead of others in line and rowdy play are prohibited and may result in dismissal from the pool area. No chain riding permitted; only one rider at a time. Enter and exit the flume feet first; standing, stopping, or sliding down head first is prohibited. Hands must be kept inside the flume at all times. No diving from the end of the flume. All riders must cross feet and arms when riding down the slide and enter the catch pool area feet first. Exit the catch pool immediately; individuals must exit the catch pool area before the next rider can be sent. Elderly persons and persons with medical conditions should consult their physician before using the water slide. Pregnant women will not be permitted on the water slide. Parents and/or

guardians of children under the age of eighteen (18) are strongly encouraged to observe the activity prior to deciding whether to allow their child to participate. Parents and guardians must abide by all children's policies.

23. ***Spa Area.*** Children under the age of twelve (12) are not permitted in the spa area without supervision by an adult over the age of eighteen (18).

24. ***Swim Instruction.*** Swim instruction for fees, or solicitation of swim instruction for fees, is prohibited.

25. ***Capacity***. The maximum bathing load for the pool is enforced pursuant to the Florida Department of Health's operating permit for the District's swimming pool ("Capacity Limits"). The Amenity Manager will post the Capacity Limits at the pool and will periodically monitor the area. In the event the Capacity Limits are exceeded, the Amenity Manager shall request that Patrons and their Guests leave the pool area until the Capacity Limits are met.

LAZY RIVER

All pool rules identified above are applicable to the Lazy River. Additionally, the following policies apply to the Lazy River:

1. ***Swim at Your Own Risk.*** The lazy river areas are not supervised during operating hours. All persons using the lazy river do so at their own risk and must abide by all swimming pool and lazy river rules and policies.

2. ***Operating Hours.*** The operating hours for the lazy river areas are posted and may vary depending on season, weather conditions, etc. No one is permitted in the lazy river at any other time unless a specific event is pre-approved.

3. ***Supervision of Minors.*** Non-swimming children should be under the supervision of a parent and/or guardian who is capable of swimming safely and/or without assistance and who should remain within arm's reach of the non-swimming child(ren) at all times. Persons unable to swim safely and/or without assistance must be accompanied by a person who is capable of swimming safely and/or without assistance at all times in and around the lazy river. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device MUST be supervised one-on-one by a parent and/or guardian who is capable of swimming safely and/or without assistance, who is in the water and within arm's length of the child.

4. ***Approved Tubes.*** No outside floatation devices are permitted. Floatation devices, such as tubes, may not be stacked while in the water and must be neatly returned to the proper storage area after use.

5. ***Flow.*** Riders must follow the flow of the current. No jumping, pushing, running or other horseplay is allowed in the lazy river. Riders are not permitted to climb on any areas abutting the lazy river, including but not limited to, any center islands.

6. ***Capacity***. The maximum bathing load for the lazy river is enforced pursuant to the Florida Department of Health's operating permit for the District's lazy river ("Capacity Limits"). The Amenity Manager will post the Capacity Limits at the lazy river and will periodically monitor the area. In the event the Capacity Limits are exceeded, the Amenity Manager shall request that Patrons and their Guests leave the lazy river area until the Capacity Limits are met.

TENNIS AND PICKLEBALL COURTS

The following policies apply to the tennis courts:

1. ***Play at your Own Risk.*** Play at Your Own Risk. The tennis and pickleball courts are not supervised during operating hours.

2. ***First Come Basis.*** Courts are available for use by Patrons and Guests only on a first come first serve basis. When other players are waiting, tennis and pickleball court use should be limited to 1 hour.

3. ***Attire.*** All players shall be dressed in appropriate attire, which includes: shirts, tennis shoes, shorts or warm up suits. These items must be worn at all times. Hard and/or black soled shoes are restricted from the tennis courts.

4. ***Use.*** Tennis and pickleball courts are for tennis or pickleball only.

5. ***Pets.*** Pets, with the exception of service animals, as defined in the General Provisions, are not permitted on the tennis or pickleball courts at any time.

6. ***Food and Drinks.*** Food and gum are not permitted on the tennis or pickleball courts. Drinks must be in a non-breakable spill-proof container.

7. ***Glass Containers.*** No glass containers or breakable objects of any kind are permitted on the tennis or pickleball courts.

8. ***Operating Hours.*** The tennis and pickleball courts are open from dawn to dusk only, or as otherwise posted by the Amenity Manager. No one is permitted on the tennis or pickleball courts at any other time unless a specific event is pre-approved and scheduled.

9. ***Skateboards, Etc.*** No bicycles, scooters, roller skates, roller blades or skateboards, electric bikes, electric scooters or similar uses are permitted on the tennis or pickleball courts.

10. ***Furniture.*** No furniture, other than benches already provided, will be allowed on the playing surfaces.

11. ***Equipment.*** Complimentary equipment can be rented at no additional charge from the clubhouse with the paid resort fee, as described in the General Provisions.

12. ***Tennis and Pickleball Instruction.*** Except as expressly authorized by the District, tennis and/or pickleball instruction for fees, or solicitation of tennis and/or pickleball instruction for fees, is prohibited.

13. ***Noise.*** The volume of live or recorded music must not violate applicable Polk County noise ordinances, or unreasonably interfere with residents' enjoyment of their homes.

SAND VOLLEYBALL COURT

The following policies apply to the sand volleyball court:

1. ***Play at your Own Risk.*** Play at Your Own Risk. The sand volleyball courts are not supervised during operating hours.

2. ***First Come Basis.*** Courts are available for use by Patrons and Guests only on a first come first serve basis. When other players are waiting, sand volleyball court use should be limited to 1 hour.

3. ***Attire.*** All players shall be dressed in appropriate attire.

4. ***Use.*** The sand volleyball courts are for volleyball only. The sand area is not for other play, use, or purpose.

5. ***Pets.*** Pets, with the exception of service animals, as defined in the General Provisions, are not permitted on the sand volleyball courts at any time.

6. ***Food and Drinks.*** Food and gum are not permitted on the sand volleyball courts. Drinks must be in a non-breakable spill-proof container.

7. ***Operating Hours.*** The sand volleyball courts are open from dawn to dusk only, or as otherwise posted by the Amenity Manager. No one is permitted on the

volleyball courts at any other time unless a specific event is pre-approved and scheduled.

8. ***Furniture.*** No furniture, other than benches already provided, will be allowed on the playing surfaces.

9. ***Equipment.*** Complimentary equipment can be rented at no additional charge from the clubhouse with the paid resort fee, as described in the General Provisions. No tools, recreational equipment, sand toys or sporting equipment beyond that used to play volleyball are permitted on the playing surfaces.

10. ***Volleyball Instruction.*** Except as expressly authorized by the District, volleyball instruction for fees, or solicitation of tennis instruction for fees, is prohibited.

11. ***Noise.*** The volume of live or recorded music must not violate applicable Polk County noise ordinances or unreasonably interfere with residents' enjoyment of their homes.

TURF AREA AND YARD GAMES

The following policies apply to the turf area and yard games:

1. ***Play at your Own Risk***. Play at Your Own Risk. The turf area and yard games are not supervised during operating hours.

2. ***First Come Basis***. Yard games are available for use by Patrons and Guests only on a first come first serve basis. When other players are waiting for a specific yard game, that yard game use should be limited to 1 hour.

3. ***Attire***. All players shall be dressed in appropriate attire, including shoes, at all times.

4. ***Use***. The turf area is for playing and observing the yard games only. The turf area is not for other play, use, or purpose. The yard games include, but are not limited to, bocce ball, mini golf, yard chess, and horseshoes.

5. ***Pets***. Pets, with the exception of service animals, as defined in the General Provisions, are not permitted on the turf area at any time.

6. ***Food and Drinks***. Food and gum are not permitted on the turf area. Drinks must be in a non-breakable spill-proof container.

7. ***Operating Hours***. The turf area is open from dawn to dusk only, or as otherwise posted by the Amenity Manager. No one is permitted on the turf area at any other time unless a specific event is pre-approved and scheduled.

8. ***Furniture***. No furniture, other than benches already provided, will be allowed on the turf area.

9. ***Equipment.*** Complimentary equipment can be rented at no additional charge from the clubhouse with the paid resort fee, as described in the General Provisions. No tools, recreational equipment, or sporting equipment beyond that used to play the yard games are permitted on the turf area. No equipment associated with the yard games, including bocce balls, mini golf equipment, chess pieces, and horseshoes, shall be taken out of the turf area except to rent and return the equipment to the clubhouse. Equipment rented from the clubhouse shall be returned to the clubhouse after use prior to the closure of the clubhouse on the day of the rental and returned in the same condition it was received in. Equipment shall be used only for its intended purpose.

10. ***Yard Game Instruction.*** Except as expressly authorized by the District, any yard game instruction for fees, or solicitation of any yard game instruction for fees, is prohibited.

11. ***Noise.*** The volume of live or recorded music must not violate applicable Polk County noise ordinances or unreasonably interfere with residents' enjoyment of their homes.

12. ***Skateboards, Etc.*** No bicycles, scooters, roller skates, roller blades or skateboards, electric bikes, electric scooters or similar uses are permitted on the turf area.

13. ***Chalking.*** Chalking or marking the turf area is not permitted.

<u>MULTI-PURPOSE FIELD</u>

Our community offers a multi-purpose field. The following policies apply:

1. ***Play at your Own Risk.*** Play at Your Own Risk. The multi-purpose field is not supervised during operating hours.

2. ***First Come Basis.*** The field is available for use by Patrons and Guests only on a first come first serve basis.

3. ***Vehicles.*** No bicycles, scooters, skateboards, or other equipment or vehicles with wheels are permitted on the multi-purpose field.

4. ***Chalking.*** Chalking or marking the field must be approved in advance and proper marking materials must be used.

5. ***Glass Containers.*** No glass containers or breakable objects of any kind are permitted on the field.

6. ***Pets.*** Pets must be kept on leash, and Patrons and Guests must pick up and dispose of pet waste in appropriate receptacles.

7. ***Equipment.*** Patrons are responsible for bringing their own equipment.

8. ***Golfing.*** Golfing is not permitted on the field.

9. ***Sports Instruction.*** Except as expressly authorized by the District, sports instruction for fees, or solicitation of sports instruction for fees, is prohibited.

10. ***Noise.*** The volume of live or recorded music must not violate applicable Polk County noise ordinances, or unreasonably interfere with residents' enjoyment of their homes.

EVENT LAWN, PATIO, PICNIC AREAS, AND OUTDOOR AREAS

The following policies apply to the event lawn, patio, and other outdoor areas:

1. ***First Come Basis.*** The pool side cabanas are available for use by Patrons and Guests by reservation only. The event lawn and patio areas may only be reserved for a program or event approved by the District.

2. ***Vehicles.*** No bicycles, scooters, skateboards, or other equipment or vehicles with wheels are permitted.

3. ***Skateboards, Etc.*** Bikes, rollerblades, skateboards and equipment with wheels are prohibited.

4. ***Chalking.*** Chalking or marking the outdoor areas must be approved in advance and proper marking materials must be used.

5. ***Pets.*** Pets must be kept on leash and Patrons must pick up and dispose of pet waste in appropriate receptacles.

6. ***Equipment.*** Patrons and Guests are responsible for bringing their own equipment. The Amenities staff may have some equipment available for sign out on a first come first serve basis.

7. ***Noise.*** Amplified sound systems and DJs are prohibited unless it is pre-approved by the District for an approved program, event or rental. The volume of live or

recorded music must not violate applicable Polk County noise ordinances, or unreasonably interfere with residents' enjoyment of their homes.

8. ***Clean-Up.*** Patrons and Guests must clean up after themselves and dispose of trash in the appropriate receptacles.

LAKE OR POND AREAS

The lakes and ponds throughout the community are not designed for swimming, fishing, or boating. We ask that you respect your fellow landowners and access the ponds through the proper access points. The District has a no fishing policy in all of the ponds. The ponds are not intended for recreational activities, as they are mostly retention ponds and man-made lakes. The purpose of the ponds is to help facilitate the District's natural water system for run off and overflow.

The following additional guidelines apply:

1. Please be respectful of the privacy of the residents living near the ponds.
2. Parking along the county right of way or on any grassed area near the ponds is prohibited.
3. Do not leave personal property unattended.
4. Do not leave any litter.
5. Beware of wildlife, water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in stormwater management facilities in Florida. Wildlife may not be fed. Wildlife may neither be removed from nor released into the ponds; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission ("FWC"). Anyone concerned about an alligator is encouraged to call FWC's toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).
6. Fishing is prohibited in all ponds on District property.
7. Swimming is prohibited in all ponds on District property.
8. No watercrafts of any kind are allowed in any of the ponds on District property.
9. No pipes, pumps or other devices used for irrigation, or the withdrawal of water shall be placed in or around the ponds, except by the District.
10. No foreign materials may be disposed of in the ponds, including, but not limited to tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the pond environment.
11. Any hazardous conditions concerning the ponds must immediately be reported to the District Manager and the proper authorities.

PLAYGROUND AND TOT LOTS

The community provides playground areas for Patrons and Guests to enjoy with their children. The following guidelines apply:

1. Play at your Own Risk. The playground is not supervised during operating hours.
2. Patrons and Guests may use the playgrounds and tot lots at their own risk.
3. The playground areas are intended for children between five (5) and twelve (12) years old.
4. Adult (meaning an individual aged eighteen (18) years or older) supervision is required for children under the age of twelve (12) years old. Children must remain in the sight of parents and/or guardians. All children are expected to play cooperatively with other children.
5. Proper footwear is required and no loose clothing, especially with strings, should be worn.
6. The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.
7. No food, drinks, or gum are permitted at the playground.
8. No animals, besides service animals as defined in the General Provisions, are permitted at the playground.
9. No glass containers are permitted at the playground.
10. No jumping off from any climbing bar or platform.
11. Profanity, rough-housing, and disruptive behavior are prohibited.
12. If anything is wrong with the equipment or someone gets hurt, notify the Amenity Manager and District immediately.

PROPERTY DAMAGE

Each Patron shall be liable for any property damage at the Amenities caused by him or her, his or her Guests, or members of his or her Household. The District reserves the right to pursue any and all legal and equitable measures necessary to remedy any losses due to property damage.

Each Patron and Guest, as a condition of invitation to the premises of the Amenities, assumes sole responsibility for his or her property. The District shall not be responsible for the loss or damage to any private property used or stored on the premises of the Amenities, whether in lockers or elsewhere.

USE AT OWN RISK; INDEMNIFICATION

Any Patron, Guest, or other person who participates in the Activities (as defined below), shall do so at his or her own risk, and said Patron, Guest or other person and any of his or her Guests or invitees and any members of his or her Household shall

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

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

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

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

SOVEREIGN IMMUNITY

Nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statutes or law.

SEVERABILITY

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

AMENDMENTS / WAIVERS

The Board in its sole discretion may amend these policies from time to time. The Board may also elect in its sole discretion at any time to grant waivers to any of the provisions of these policies.

ATTACHMENT A:	**Registration Form**
ATTACHMENT B:	**Consent and Waiver Agreement**
ATTACHMENT C:	**Rental Application**

ATTACHMENT A
Registration Form

A specific registration form will be provided for each event.

ATTACHMENT B
Consent and Waiver Agreement

Solterra Resort Community Development District
Consent and Waiver Agreement

Thank you for using the Solterra Resort Community Development District's ("District") Amenities and/or participating in its community programs. We appreciate your understanding and cooperation in maintaining both your safety and health, and the safety and health of others, by reading and signing the following Consent and Waiver Agreement ("Agreement"). This Agreement applies to, but does not by itself grant any rights regarding, the use of any of the District's Amenities, which feature among other things a clubhouse, fitness center, swimming pool, tennis courts, playground, multi-purpose field, and walking trails and to participation in any of the District's many community programming activities.

Any capitalized terms not defined herein shall have the meaning ascribed to them in the District's amenities rules and policies, as may be amended from time to time. For purposes of this Agreement, the term "Activities," shall mean the use of or acceptance of the use of the Amenities, or engagement in any contest, game, function, exercise, competition, sport, event, or other activity operated, organized, arranged or sponsored by the District, its contractors or third parties authorized by the District.

In consideration for Participant being allowed to participate in some or all of the Activities, I, as the participant identified below ("Participant"), or I, as the parent and/or legal guardian of the Participant, who is a minor child, and on behalf of the Participant ("Participant's Guardian"), agree as follows.

<u>Acknowledgement of Participation</u>

Participant intends to voluntarily participate in one or more Activities. If Participant is a minor child, Participant's Guardian authorizes the Participant to voluntarily participate in one or more Activities.

<u>Acknowledgement of Health</u>

Participant acknowledges and understands that the District recommends that Participant consult a physician prior to engaging in the Activities, and that it is Participant's sole responsibility to obtain an examination by a physician prior to involvement in the Activities. Participant certifies that he or she is physically and mentally capable of participating in the Activities and that Participant is not under any kind of medical treatment or has any mental or physical condition that would prevent Participant from participating in the Activities. Participant further acknowledges that Participant has either had a physical examination and been given a physician's approval to participate in the activities, or has elected to participate in the activities without the approval of a doctor and hereby assumes all risk and responsibility for participation in the activities.

Role of the District

Participant acknowledges and understands that some or all of the Activities may be provided through third parties, that any such third parties are not affiliated with the District in any way, that the District does not endorse any such third parties, and that the District makes no representations concerning the qualifications or ability of any such third parties to conduct, teach, or lead the Activities.

Assumption of Risk

Participant acknowledges and understands that participation in the Activities may have certain inherent risks, including, but not limited to, economic loss, significant changes in the Participant's physical or mental health, injury, disabilities, or even death to the Participant. Participant willfully and voluntarily assumes and accepts sole responsibility for all risks related to participation in the Activities, including, but not limited to, the risks mentioned above, damage to, loss or theft of real or personal property, or other loss or harm of any kind or nature. Participant is voluntarily participating in the Activities with knowledge of the dangers involved, and Participant agrees to assume and accept sole responsibility for Participant's safety and for any and all harm that may occur.

Waiver and Indemnification

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

Should any Patron, Guest, or other person, including Participant, bring suit against the Indemnitees in connection with the Activities or relating in any way to the Amenities, and fail to obtain judgment therein against the Indemnitees, said Patron, Guest, or

other person, including Participant, shall be liable to the District for all attorney's fees, costs, and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court, and appellate proceedings.

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

Sovereign Immunity

Nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes* or other statute or law.

Emergency Transportation and Care

In the event that Participant is incapacitated and unable to respond, or in the event the Participant is a minor child, the District is authorized to seek emergency treatment, as required, and to transport the Participant to the appropriate medical facility in the event that urgent/emergency care is necessary. The medical facility and its medical staff have authorization to provide any treatment that a physician deems necessary for the well-being of the Participant. Participant shall be responsible for any resulting expenses. The District is not responsible for providing any such treatment or transportation, and the "Waiver and Release of Liability" provisions set forth above apply to any emergency medical transportation and/or treatment of Participant.

Rules and Policies

Participant agrees to read and comply with the written rules and policies adopted by the District and relating to the Amenities, and further agrees to act in a safe manner when participating in the Activities. Participant further agrees to immediately inform a representative of the District, and to stop participating in the Activities, if Participant observes any unsafe condition or broken equipment, or if Participant experiences any pain, discomfort or other symptoms that Participant may suffer during or after participating in the Activities. Participant understands that Participant may stop or delay participation in the Activities if Participant so desires and that Participant may also be requested to stop and rest by a District representative who observes any symptoms of distress or abnormal response, and Participant agrees to comply with such directions.

Insurance Coverage

Participant understands that Participant is responsible for obtaining appropriate insurance coverage when participating in the Activities and that the District has no obligation to provide any insurance coverage.

Binding Effect

This Agreement is binding on the Participant, and the Participant's spouse, minor children, heirs, executors, administrators, legal representatives, successors and assigns. If Participant is a minor child, this Agreement is also binding on the Participant's parents and/or legal guardians, including Participant's Guardian, not only on behalf of the Participant but also on the parents and/or legal guardians, including Participant's Guardian, in their own rights and capacity and to the same extent as Participant. The undersigned represents that he or she is authorized to bind to this Agreement all applicable parties, as set forth in this paragraph.

Miscellaneous Provisions

This Agreement supersedes any prior written and/or oral agreements or representations made with respect to the subject matter contained herein. The provisions of this Agreement will continue in full force and effect even after the termination of the Activities. The provisions of this Agreement may be waived, altered, amended or repealed, in whole or in part, only upon the prior written consent of the District and the party whose signature appears below. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable. This Agreement shall be governed by Florida Law. Venue for any actions arising under this Agreement shall be in a court of appropriate jurisdiction in Polk County, Florida.

[CONTINUED ON FOLLOWING PAGE]

I AM OF LAWFUL AGE AND LEGALLY COMPETENT TO SIGN THIS AGREEMENT. I HAVE READ AND UNDERSTOOD THE TERMS OF THIS AGREEMENT, AND UNDERSTAND THAT I AM GIVING UP SUBSTANTIAL LEGAL RIGHTS FOR MYSELF, MY SPOUSE, MY MINOR CHILDREN, HEIRS, EXECUTORS, ADMINISTRATORS, LEGAL REPRESENTATIVES, SUCCESSORS, AND ASSIGNS. I ACKNOWLEDGE THAT I AM SIGNING THE AGREEMENT FREELY AND VOLUNTARILY, AND INTEND BY MY SIGNATURE TO BE A COMPLETE AND UNCONDITIONAL RELEASE OF LIABILITY AS SET FORTH HEREIN AND TO THE GREATEST EXTENT ALLOWED BY LAW. IF PARTICIPANT IS A MINOR CHILD, I FURTHER CERTIFY THAT I AM THE PARTICIPANT'S PARENT AND/OR LEGAL GUARDIAN AND THAT I AM LEGALLY AUTHORIZED TO SIGN THIS AGREEMENT ON BEHALF OF THE PARTICIPANT.

Participant Name: ____

Participant Signature: ____
(if Participant is 18 years of age or older)
Date: ________________

Parent/Guardian Name: ____
(if Participant is a minor child)
Parent/Guardian Signature: ____
(if Participant is a minor child)
Date: ________________

Address: ____
____

Phone Number (home/cell): ________________
Phone Number (alternate): _________________

Emergency Contact (Print Name): ____
Emergency Contact Phone Number: _______________________________________

PRIVACY NOTICE: Under Florida's Public Records Law, Chapter 119, Florida Statutes, the information you submit on this form may become part of a public record. This means that, if a citizen makes a public records request, we may be required to disclose the information you submit to us. Under certain circumstances, we may only be required to disclose part of the information submitted to us. If you believe that your records may qualify for an exemption under Chapter 119, Florida Statutes, please notify the District Manager.

ATTACHMENT C
Rental Application

SOLTERRA RESORT COMMUNITY DEVELOPMENT DISTRICT
PATRON – AMENITIES RENTAL APPLICATION

Today's Date: ___/___/_____ Event Date: ___/___/_____

Amenity Requested for Rental (check box):

- ☐ Clubhouse
- ☐ Outdoor covered patio area
- ☐ Multi-purpose field

Type of Event: ____
Maximum Number of People Attending: ____
Patron Name: ____
Patron Address: ____
Patron Phone Number: ____
Patron Email Address: ____

****RESPONSIBILITY FOR THE RENTAL AND ALL DAMAGES ARE THE LIABILITY OF THE PATRON****

CHECKS / MONEY ORDERS MUST BE WRITTEN TO: SOLTERRA RESORT CDD
****ALL NSF & CHECKS RETURNED FOR ANY REASON WILL RESULT IN ADDITIONAL FEES PER RETURNED CHECK****

FOR OFFICE USE ONLY:

Deposit: Check # _______________________ Amount: ___________
Employee: _______________________

Rental: Check # _______________________ Amount: ___________
Employee: ______________________

Driver's License Number: _____________________________________ STATE: ______

Were there damages / rental issues? YES: ____ NO: ____
If yes, describe issues: ____
____

If no, date deposit check refund requested: ____/____/_____
Request by: ____

PART 3: Amenities Disciplinary Rule

Law Implemented: ss. 190.011, Fla. Stat.
Effective Date: _____________

In accordance with Chapters 190 and 120 of the Florida Statutes, and on ________ ___, 2025, at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the Solterra Resort Community Development District adopted the following rules to govern disciplinary matters at the District's amenities.

---

1. **Introduction.** This rule addresses disciplinary measures governing the use of the amenities owned and managed by the Solterra Resort Community Development District.

2. **General Rule.** All persons using the District's Amenities and entering District properties are responsible for compliance with, and shall comply with, the rules and policies established for the safe operations of the District's Amenities.

3. **Suspension of Rights.** The District, through its Board of Supervisors ("Board"), District Manager, and Amenity Manager shall have the right to restrict or suspend, and after a hearing as set forth herein, terminate the Amenities access of any person, including but not limited to Patrons and members of their household and their Guests, to use all or a portion of the Amenities for any of the following acts (each, a "Violation"):

    a. Submits false information on any application for use of the Amenities, including but not limited to facility rental applications; or
    b. Fails to abide by the terms of rental applications; or
    c. Permits the unauthorized use of an Amenity Pass or otherwise facilitating or allowing unauthorized access to or use of the Amenities; or
    d. Exhibits inappropriate behavior, deportment or appearance; or
    e. Fails to pay amounts owed to the District in a proper and timely manner (with the exception of special assessments); or
    f. Fails to abide by any District rules or policies, including but not limited to any policies governing the use of the pool; or
    g. Treats the District's supervisors, staff, amenities management, contractors, or other representatives, or other residents or guests, in an unreasonable or abusive manner; or
    h. Damages, destroys, or renders inoperable or interferes with the operation of District property, Amenities, or other tangible property located on District property; or

i. Fails to reimburse the District for damaged to Amenities or property damaged by such person, or a minor for whom the person has charge, or a Guest; or
j. Engages in conduct that is improper or likely to endanger the health, safety, or welfare of the District, or its supervisors, staff, amenities management, contractors, or other representatives, or other residents or guests; or
k. Commits or being alleged, in good faith, to have committed a crime on District property that leads the District to reasonably believe the health, safety or welfare of the District, District staff, contractors, representatives, landowners, Patrons or Guests is likely endangered; or
l. Engaging in another Violation after a verbal warning has been given by staff; or
m. Such person's Guest or a member of their household committing any of the above Violations.

Notwithstanding the foregoing, any time a user of the Amenities is arrested for an act committed, or allegedly committed, while on District property, or violates the District's rules and policies in a manner that, in the discretion of the Amenity Manager, District Manager, and/or District staff upon consultation with one Board member, justifies suspension beyond the guidelines set forth herein, such offender(s) shall have all amenity privileges immediately suspended until the next Board of Supervisors meeting. In particular situations that pose a long-term or continuing threat to the health, safety and welfare of the District and its residents and users, permanent termination of Amenities privileges may be warranted and considered.

4. **Procedures for Termination or Suspension of Amenity Privileges.**

a. **<u>Suspension and/or Termination Procedures</u>**
   i. ***First Violation*****:** Verbal warning by Amenities staff and suspension from the Amenities for up to seven (7) days from the commencement of the suspension. Violations that result in any suspension period shall be recorded by Amenities staff, signed by the individual offender(s), and held on file at the District's clubhouse.
   ii. ***Second Violation*****:** Automatic suspension of all Amenities privileges for up to thirty (30) days from the commencement of the suspension, with the preparation by Amenities staff of a written report to be signed by the individual offender(s), filed at the District's clubhouse, and with notification to the Board.
   iii. ***Third Violation*****:** Suspension of all Amenities privileges for up to one (1) calendar year. Such suspension shall run to the next regular meeting of the Board of Supervisors. At said meeting, the record of all previous Violations will be presented to the Board for recommendation of termination of the offender(s) privileges for up to one (1) calendar year. The length of the suspension is in the discretion of the Board and may be

for more or less than one (1) year, depending on the nature of the Violation(s).

b. Each Violation shall expire one (1) calendar year after such Violation was committed, except in cases of egregious behavior that, in the discretion of the Board, may warrant a longer or even permanent suspension. After the expiration of one (1) year, or longer as provided for herein, the number of Violations on record for such offender(s) shall be reduced by one (1) Violation. For example, if a First Violation is committed on February 1 and a Second Violation is committed on August 1, there will be two Violations on record until February 1 of the following year, at which time the First Violation will expire, and the Second Violation will thereafter be considered a First Violation until it expires on the following August 1. The provisions of this paragraph shall not at any time serve to reduce any suspensions or terminations, which may have been imposed prior to the expiration of any Violations.

c. Notwithstanding the foregoing, any time a user of the Amenities is arrested for an act committed, or allegedly committed, while on the premises of the Amenities, or violates these Policies in a manner that, in the discretion of the District Manager or Amenity Manager upon consultation with either the Chairperson or Vice Chairperson of the District's Board of Supervisors, justifies suspension beyond the guidelines set forth above, such offender(s) shall have all Amenities privileges immediately suspended until the next Board of Supervisors meeting. At the Board meeting, the Board will be presented with the facts surrounding the arrest or Violation and the Board may make a recommendation of suspension or termination of the offender(s) privileges, which suspension or termination may include members of the offender(s) household and may, upon the First Offense, equal to or exceed one (1) year. In situations that pose a long term or continuing threat to the health, safety and welfare of the District and its residents and Patrons, Guests, and users, permanent termination of Amenities privileges may be considered and warranted.

d. **Initial Hearing Procedures**
   i. If a person's Amenities privileges are suspended, as referenced in this Section 4, such person shall be entitled to a hearing at the next regularly scheduled Board meeting that is at least eight (8) days after the initial suspension, as evidenced by the date of notice sent by certified electronic or other mail service or as soon thereafter as a Board meeting is held if the meeting referenced in the letter is canceled, during which both District staff and the person subject to the suspension shall be given the opportunity to appear, present testimony and evidence, cross examine witnesses present, and make arguments. The Board may also

ask questions of District staff, the person subject to the suspension, and witnesses present. All persons are entitled to be represented by a licensed Florida attorney at such hearing if they so choose. Any written materials should be submitted at least seven (7) days before the hearing for consideration by the Board. If the date of the suspension is less than eight (8) days before a Board meeting, the hearing may be scheduled for the following Board meeting at the discretion of the person subject to the suspension.

ii. The person subject to the suspension may request an extension of the hearing date to a future Board meeting, which shall be granted upon a showing of good cause, but such extension shall not stay the suspension.

iii. After the presentations by District staff, witnesses and the person subject to the suspension, the Board shall consider the facts and circumstances and determine whether to lift or extend the suspension or impose a termination. In determining the length of any suspension, or a termination, the Board shall consider the nature of the conduct, the circumstances of the conduct, the number of rules or policies violated, the person's escalation or de-escalation of the situation, and any prior Violations and/or suspensions.

iv. The Board shall also determine whether an Administrative Reimbursement is warranted and, if so, set the amount of such Administrative Reimbursement.

v. The Board shall also determine whether a Property Damage Reimbursement is warranted and, if so, set the amount of such Property Damage Reimbursement. If the cost to clean, repair and/or replace the property is not yet available, the Property Damage Reimbursement shall be fixed at the next regularly scheduled Board meeting after the cost to clean, repair, and/or replace the property is known.

vi. After the conclusion of the hearing, the District Manager or his/her designee shall mail a letter to the person suspended identifying the Board's determination at such hearing.

vii. Any suspension or termination of Amenities privileges may be appealed to the Board of Supervisors for reversal or reduction in accordance with the provisions of Section 6 of this Amenities Disciplinary Rule ("Rule").

5. **Administrative Reimbursement; Property Damage Reimbursement; Automatic Extension of Suspension for Non-Payment.**

a. **<u>Administrative Reimbursement</u>.** The Board may, in its discretion, require payment of an administrative reimbursement of up to One Thousand Dollars ($1,000) in order to offset the actual legal and/or administrative expenses incurred by the District as a result of a Violation ("Administrative Reimbursement"). Such Administrative Reimbursement shall be in addition to any suspension or termination of Amenity Facility access, any applicable legal action warranted by the circumstances, and/or any Property Damage Reimbursement (defined below).

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

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

6. **Appeal of Board Suspension.** After the hearing held by the Board required by Section 4 of this Rule, a person subject to a suspension or termination may appeal the suspension or termination, or the assessment or amount of an Administrative Reimbursement or Property Damage Reimbursement, to the Board by filing a written request for an appeal ("Appeal Request"). The filing of an Appeal Request shall not result in the stay of the suspension or termination. The Appeal Request shall be filed within thirty (30) calendar days after mailing the notice of the Board's determination as required by Section 4(d), above. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file an Appeal Request shall constitute a waiver of all rights to protest the District's suspension or termination and shall constitute a failure to exhaust administrative remedies. The District shall consider the appeal at a Board meeting and shall provide reasonable notice to the person of the Board meeting where the appeal will be considered. At the appeal stage, no new evidence shall be offered or considered. Instead, the appeal is an opportunity for the person subject to the suspension or termination to argue, based on the evidence elicited at the hearing, why the suspension or termination should be reduced or vacated. The Board may take any action deemed by it in its sole discretion to be appropriate under the circumstances, including affirming, overturning, or otherwise modifying the suspension or termination. The Board's decision on appeal shall be final.

7. **Authority of Amenity Manager.** The Amenity Manager or their designee has the ability to remove any person from one or all Amenities if any of the above-

referenced behaviors are exhibited or actions committed or if in his/her reasonable discretion it is the District's best interests to do so. The Amenity Manager or their designee may at any time restrict or suspend for cause or causes, including but not limited to those described above, any person's (and his/her Household's) privileges to use any or all of the Amenities for a period not to exceed seven (7) days.

8. **Authority of District Manager.** The District Manager may at any time restrict, suspend, or terminate for cause or causes, including but not limited to those described above, any person's (and his/her Household's) privileges to use any or all of the District Amenities for any period of time. Any such person shall have the right to appeal the imposition of the restriction, suspension, or termination before the Board of Supervisors as outlined in Section 6 of this Rule.

9. **Enforcement of Penalties/Fines.** For any of the reasons set forth above, the District shall additionally have the right to impose a fine up to the amount of $1,000 – in addition to any amounts for damages – and collect such fine, damages, and attorneys' fees as a contractual lien or as otherwise provided pursuant to Florida law.

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

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

Part 4: Operation Plan

Hours of Operations: Hours to be set and mutually agreed upon by Amenity Manager and the District Board of Supervisors. Hours will be published.