Southshore Bay Community Development District

Regular Meeting and Public Hearing Agenda

Monday, August 10, 2026 at 6:00 P.M.
Hilton Garden Inn, 4328 Garden Vista Drive, Riverview, Florida 33578
Teams:

Teams Link: Meeting Link   Dial In: +1 312 667 7136   Meeting ID: 833 421 382#

Dear Supervisors:

A meeting of the Board of Supervisors of the Southshore Bay Community Development District is scheduled for **Monday, August 10, 2026, at 6:00 p.m.** at the **Hilton Garden Inn, 4328 Garden Vista Drive, Riverview, Florida 33578**. The following is the agenda for this meeting for your review and consideration. The Advanced Meeting Package is a working document, and thus all materials are considered drafts. Any additional support material will be distributed at the meeting.

A. Roll Call

B. Audience Comments – (limited to 3 minutes per individual for agenda items)

C. Business Items

   A. FY 2026-2027 Budget Public Hearing
      - Open Public Hearing
         - Affidavit of Publication – July 17 & 24, 2026 — **Exhibit 1**
      - Presentation of the FY 2026-2027 Budget — **Exhibit 2**
      - Public Comments
      - Close Public Hearing

   B. Consideration for Adoption – **Resolution 2026-11,** Adopting FY 2026-2027 Budget — **Exhibit 3**
      - Exhibit A – FY 2026-2027 Adopted Budget

   C. FY 2026-2027 Levying O&M Assessments Public Hearing
      - Open Public Hearing
      - Public Comments
      - Close Public Hearing

   D. Consideration for Adoption – **Resolution 2026-12,** Imposing and Levying the O&M Assessments for the FY 2026-2027 Budget — **Exhibit 4**

- Exhibit A – FY 2026-2027 Budget

E. Consideration for Adoption – **Resolution 2026-13,** Adopting the FY 2026-2027 Meeting Schedule — **Exhibit 5**

D. Consent Agenda

A. Consideration for Acceptance – April 2026 Financials — **Exhibit 6**

B. Consideration for Acceptance – May 2026 Financials — **Exhibit 7**

C. Consideration for Acceptance – June 2026 Financials — **Exhibit 8**

D. Consideration for Approval – The Meeting Minutes of the Board of Supervisors Regular Meeting Held June 8, 2026 — **Exhibit 9**

E. Ratification of Florida Commercial Care – Spray Head, Rotor and Nozzle Replacement - $398.79 — **Exhibit 10**

F. Ratification of Florida Commercial Care – Plants Replacement - $5,177.24 — **Exhibit 11**

G. Ratification of Florida Commercial Care – Palm Tree Trimming - $465.00 — **Exhibit 12**

E. Staff Reports

A. District Counsel

B. District Engineer

C. Kai Field Staff

D. District Manager

F. Supervisors Requests

G. Audience Comments – New Business – (limited to 3 minutes per individual for non-agenda items)

H. Adjournment

We look forward to seeing you at the meeting. In the meantime, if you have any questions or would like to obtain a copy of the full agenda, please do not hesitate to call us at 813-565-4663.

Sincerely,

Audette Bruce
District Manager

EXHIBIT 1

AGENDA

Serial Number
26-02465H

Business Observer

Published Weekly
Tampa, Hillsborough County, Florida

COUNTY OF HILLSBOROUGH

STATE OF FLORIDA

Before the undersigned authority personally appeared Kelly Martin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Tampa, Hillsborough County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing

in the matter of Southshore Bay CDD Board of Supervisors Meeting on 8/10/26 at 6:00 PM

in the Court, was published in said newspaper by print in the

issues of 7/17/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Kelly Martin

Sworn to and subscribed, and personally appeared by physical presence before me,

17th day of July, 2026 A.D.

by Kelly Martin who is personally known to me.

Notary Public, State of Florida
(SEAL)

NOTARY PUBLIC STATE OF FLORIDA
Pamela A Nelson
Comm.:HH 277515
Expires: Aug. 23, 2026
Notary Public - State of Florida

1 of 2

Notice of Public Hearing and Board of Supervisors Meeting of the Southshore Bay Community Development District

The Board of Supervisors (the **"Board"**) of the Southshore Bay Community Development District (the **"District"**) will hold a public hearing and a meeting Monday, August 10, 2026, at 6:00 p.m. at Hilton Garden Inn located at 4328 Garden Vista Drive, Riverview, Florida 33578.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2026-2027 proposed budget and the proposed levy of its annually recurring non-ad valorem special assessments for operation and maintenance to fund the items described in the proposed budget (the **"O&M Assessments"**).

At the conclusion of the public hearing, the Board will, by resolution, adopt a final budget, provide for the levy, collection, and enforcement of the O&M Assessments, and certify an assessment roll. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budget, preliminary assessment roll, and the agenda may be viewed on the District's website at www.southshorebaycdd.org at least 2 days before the meeting or may be obtained by contacting the District Manager's office via email at Audette@hikai.com or via phone at 813-474-7086.

The table below presents the proposed schedule of the O&M Assessments. Amounts are preliminary and subject to change at the meeting and in any future year.

Product[1]	Units	ERU	Gross Assmt/Unit
Active Adult	463	1.00	$574.73
Production 22' (TH Phase 5)	196	0.03	$130.34
Production 22' (TH Phase 6)	464	0.45	$1,975.77
Total	1123		

The O&M Assessments (in addition to debt assessments, if any) will appear on November 2026 property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

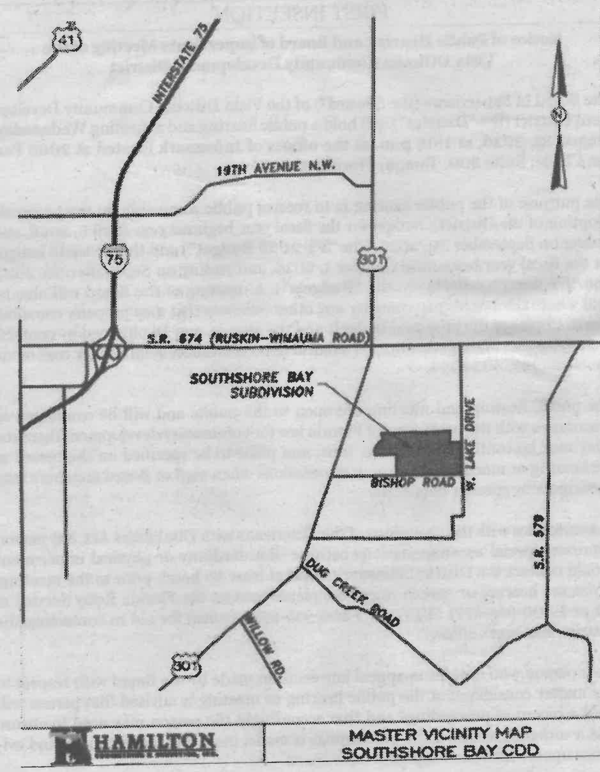
The County Tax Collector will collect the assessments for all lots and parcels within the District. Alternatively, the District may elect to directly collect its assessments in accordance with Chapter 190, Florida Statutes. Failure to pay the District's assessments will cause a tax certificate to be issued against the property which may result in a loss of title or a foreclosure action to be filed against the property. All affected property owners have the right to appear at the public hearing and to file written objections with the District within 20 days of publication of this notice.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or Board members may participate by speaker telephone.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 2 business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

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

Audette Bruce, District Manager



July 17, 2026 26-02465H

2of2

Serial Number
26-02576H

Business Observer

Published Weekly
Tampa, Hillsborough County, Florida

COUNTY OF HILLSBOROUGH

STATE OF FLORIDA

Before the undersigned authority personally appeared Kelly Martin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Tampa, Hillsborough County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing

in the matter of Southshore Bay CDD Board of Supervisors Meeting on 8/10/26 at 6:00 PM

in the Court, was published in said newspaper by print in the

issues of 7/24/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Kelly Martin

Sworn to and subscribed, and personally appeared by physical presence before me,

24th day of July, 2026 A.D.

by Kelly Martin who is personally known to me.

Notary Public, State of Florida
(SEAL)

NOTARY PUBLIC STATE OF FLORIDA
Pamela A Nelson
Comm.:HH 277515
Expires: Aug. 23, 2026
Notary Public - State of Florida

Notice of Public Hearing and Board of Supervisors Meeting of the Southshore Bay Community Development District

The Board of Supervisors (the "**Board**") of the Southshore Bay Community Development District (the "**District**") will hold a public hearing and a meeting Monday, August 10, 2026, at 6:00 p.m. at Hilton Garden Inn located at 4328 Garden Vista Drive, Riverview, Florida 33578.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2026-2027 proposed budget. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the proposed budget and the agenda may be viewed on the District's website at www.southshorebaycdd.org at least 2 days before the meeting or may be obtained by contacting the District Manager's office via email at Audette@hikai.com or via phone at (813) 565-4663.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or Board members may participate by speaker telephone.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

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

Audette Bruce, District Manager
July 24, 2026 26-02576H

EXHIBIT 2

AGENDA

Southshore Bay

Community Development District

Proposed Budget
FY 2026–2027

Presented at the August 10, 2026 Meeting

Kindness. Action. Innovation.

Southshore Bay Community Development District
Table Of Contents

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

	Account Description	Actual FY 2024	Actual FY 2025	First Amendment FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 142,015	$ -	$ 994,310	$ 997,059	$ -	$ 997,059	$ 1,135,902
	Special Assessments - On Roll - Other	-	208,392	-	-	-	-	-
	Operations & Maintenance Assessments - Off-Roll	357,948	-	-	83,789	-	83,789	-
	Operations & Maintenance Assessments - Lot Closings	56,844	352,336	-	-	-	-	-
	Developer Funding Agreement	-	145,150	-	-	-	-	-
	Miscellaneous Revenue	-	35,146	-	985	-	985	-
	Tax Collector Excess Fees	1,162	1,419	-	-	-	-	-
	Interest	101	354	-	7,447	2,482	9,929	-
	Total Revenue	**558,070**	**742,797**	**994,310**	**1,089,280**	**2,482**	**1,091,763**	**1,135,902**
II.	**Expenditures**							
	General Administrative							
	P/R- Board of Supervisors	5,793	13,600	12,000	6,985	2,328	9,313	12,000
	Payroll Taxes	444	903	918	689	230	918	918
	Payroll Processing	600	750	715	450	150	600	1,000
	Professional Services - Management Consulting Services	23,000	32,000	32,000	24,000	8,000	32,000	62,400
	Professional Services - Construction Accounting Services	9,000	-	-	-	-	-	-
	Professional Services - Planning & Coordinating Service	24,000	24,000	24,000	18,000	6,000	24,000	-
	Professional Services - Administrative	3,500	3,500	3,500	2,625	875	3,500	-
	Professional Services - Auditing Services	7,300	4,600	4,400	-	4,650	4,650	4,900
	Professional Services - Engineering Services	4,005	3,902	4,000	1,146	2,808	3,954	4,000
	Professional Services - Legal Services	14,214	16,291	15,000	6,976	8,277	15,253	15,169
	Legal Advertisements	1,807	1,041	1,500	85	1,339	1,424	1,500
	Insurance	14,066	15,012	40,000	20,264	6,601	26,865	30,895
	Regulatory & Permit Fees	175	200	175	175	-	175	175
	Bank Fees	594	-	300	3,489	1,163	4,652	600
	Travel Per Diem	-	-	300	615	205	820	1,300
	Meeting Room Rental	-	-	-	-	-	-	4,400
	Postage & Printing	1,499	742	500	-	-	-	1,000
	Website Compliance	2,015	2,015	2,015	2,136	-	2,136	1,515
	Administrative Contingency	1,859	2,780	14,500	2,557	2,320	4,877	5,000
	Total Administrative	**113,872**	**121,338**	**155,823**	**90,191**	**44,945**	**135,136**	**146,772**
	Debt Administration							
	Dissemination Agent	6,000	7,500	8,500	5,750	2,750	8,500	7,500
	Trustee Fees	4,041	709	4,256	3,192	1,064	4,256	4,256
	Arbitrage	475	475	475	-	475	475	475
	Gap Loan - Cost of Issuance	-	-	7,800	7,800	-	7,800	-
	Gap Loan Interest	-	-	18,853	9,533	9,320	18,853	10,464
	Total Debt Administration	**10,516**	**8,684**	**39,885**	**26,275**	**13,609**	**39,885**	**22,695**
	Physical Environment							

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	First Amendment FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Utilities							
Electricity (Irrigation & Pond Pumps)	855	923	6,000	801	267	1,068	1,100
Streetpole Lighting	99,675	150,034	141,732	128,641	42,880	171,522	162,798
Water	-	-	6,000	-	-	-	6,000
Solid Waste Collection & Refuse Services	-	-	-	-	-	-	400
Total Utilities	**100,530**	**150,957**	**153,732**	**129,442**	**43,147**	**172,590**	**170,298**
Common Areas & Right of Ways							
Professional Services - Comprehensive Field Services	13,750	15,000	15,000	11,250	3,750	15,000	15,600
Landscape Maintenance	246,683	224,856	294,856	-	56,214	56,214	-
Contracts - Landscape Maintenance	-	-	-	168,642	-	168,642	294,856
Contracts - Grounds Performance Monitoring	-	-	-	-	-	-	10,684
Landscape Replacement & Replenishment	-	88,216	60,000	64,433	21,478	85,911	60,000
Landscape - Mulch	-	54,096	30,000	-	30,000	30,000	30,000
Landscape - Tree/Palm Trimming	-	-	5,000	-	5,000	5,000	5,000
R&M - Irrigation	3,504	15,111	25,000	17,069	5,690	22,758	25,000
R&M - Signage	-	-	-	-	-	-	3,300
Maintenance Service	-	1,173	12,000	780	260	1,040	-
Misc - Pest Control & Wildlife Management	-	-	-	-	-	-	500
Misc - Holiday Lights & Decorations	-	4,490	25,000	-	25,000	25,000	10,000
Misc - Road Maintenance Cost Share	-	-	1,800	-	1,800	1,800	1,800
Total Common Areas & Right of Ways	**263,937**	**402,943**	**468,656**	**262,174**	**149,191**	**411,365**	**456,740**
Flood Control/Stormwater Management							
Lake/Pond Maintenance	20,697	8,621	14,100	-	3,150	3,150	-
Contracts - Aquatic Maintenance	-	-	-	9,450	-	9,450	12,600
Contracts - Fountain	-	-	-	-	-	-	900
R&M - Pond	-	-	15,000	-	-	-	15,900
Total Flood Control/Stormwater Management	**20,697**	**8,621**	**29,100**	**9,450**	**3,150**	**12,600**	**29,400**
Security							
Gate Maintenance & Perimeter Fence Repair	3,865	8,064	34,348	-	-	-	-
Contracts - Security Personnel	-	-	-	-	-	-	-
Contracts - Security Services & Monitoring Equipment	-	-	23,760	495	165	660	5,300
Contracts - Roving Patrols	-	-	-	-	-	-	-
R&M - Security Cameras & Equipment	350	1,320	660	1,417	-	1,417	18,460
R&M - Gates	-	-	-	4,875	1,625	6,500	3,500
R&M - Perimeter Fence	-	-	-	-	-	-	3,000
Key Fob / Entry System	-	-	10,000	-	10,000	10,000	10,000
Total Security	**4,215**	**9,384**	**68,768**	**6,787**	**11,790**	**18,577**	**40,260**
Capital & Contingency Reserves							
Emergency Response & Disaster Recovery	-	-	149,483	-	-	-	50,000

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	First Amendment FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Physical Environment Contingency	3,074	142,797	58,793	9,335	49,458	58,793	50,000
Total Capital & Contingency Reserves	**3,074**	**142,797**	**208,276**	**9,335**	**49,458**	**58,793**	**100,000**
Total Physical Environment	**392,452**	**714,701**	**928,532**	**417,188**	**256,736**	**673,924**	**796,698**
Amenity Center Operations							
Professional Services - Amenity Management	4,239	5,000	5,000	3,750	1,250	5,000	5,000
Misc. Amenity Center Repairs & Maintenance	-	-	-	-	-	-	700
Total Amenity Center Operations	**4,239**	**5,000**	**5,000**	**3,750**	**1,250**	**5,000**	**5,700**
Total Expenditures	**521,078**	**849,723**	**1,129,239**	**537,404**	**316,541**	**853,945**	**971,865**
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,992	(106,926)	(134,929)	551,876	(314,059)	237,817	164,037
III. Other Financing Sources (Uses)							
Gap Loan Proceeds	-	-	380,054	380,054	-	380,054	-
Gap Loan Repayment	-	-	(230,571)	(230,622)	51	(230,571)	-
Gap Loan Repayment (Hurricane Damage)	-	-	-	-	-	-	(149,483)
Gap Loan Reserve	-	-	(14,554)	(14,554)	14,554	-	(14,554)
Total Other Financing Sources (Uses)	**-**	**-**	**134,929**	**134,878**	**14,605**	**149,483**	**(164,037)**
IV. Net Change in Fund Balance	36,992	(106,926)	-	686,754	(299,454)	387,300	-
Fund Balance - Beginning	2,113	39,105	(67,821)	(67,821)	-	(67,821)	319,479
Transfer for Gap Loan Reserve	-	-	-	14,554	(14,554)	-	-
Fund Balance - Ending	**$ 39,105**	**$ (67,821)**	**$ (67,821)**	**$ 633,487**	**$ (314,008)**	**$ 319,479**	**$ 319,479**

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT
FY 2026 - 2027 BUDGET NARRATIVE

REVENUE

SPECIAL ASSESSMENTS - ON-ROLL

The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures.

EXPENDITURES

GENERAL ADMINISTRATIVE

P/R - BOARD OF SUPERVISORS

Chapter 190 of the Florida Statutes permits Board Supervisors to receive $200 per meeting attended. The budget assumes full attendance at all scheduled meetings for the fiscal year.

PAYROLL TAXES

Provides funding for required taxes associated with administrative, operational, or field staff payroll. This includes taxes on regular wages, overtime, and bonuses.

PAYROLL PROCESSING

Covers the cost of administering payroll for Supervisor compensation. This includes routine processing for each payroll cycle and additional year-end reporting and compliance filings.

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

The District receives Management, Accounting, Administrative, and Assessment services as part of the KAI Management Agreement. This line also includes IT-related costs for processing the District's financial activities such as accounts payable, financial reporting, and budgeting, with the budget based on contracted fees outlined in the agreement.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District's annual independent audit, required by Florida Statutes and the Rules of the Auditor General. The audit is conducted by Grau & Associates in accordance with government auditing standards.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, and general consultation. Services are provided by the District Engineer and the budget reflects expected usage and prior-year activity.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Services are provided by the District's legal counsel and the budget reflects anticipated legal activity.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law.

INSURANCE

Covers premiums for the District's general liability, public officials, and property coverage as required to protect District assets and operations. Coverage is placed with Egis Insurance Advisors LLC and premiums are renewed annually based on current rates and exposures.

REGULATORY & PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency.

BANK FEES

Charges associated with the District's bank accounts. These fees cover monthly account maintenance, transaction processing, and other banking services necessary for financial operations.

TRAVEL PER DIEM

Provides reimbursement for District-related travel expenses incurred by Board Members or staff. Eligible costs may include mileage, lodging, meals, and other expenses consistent with Florida Statutes and District policies.

MEETING ROOM RENTAL

Provides for the rental of facilities to host public Board of Supervisors meetings. This line item accounts for anticipated costs based on meeting frequency and location availability.

POSTAGE & PRINTING

Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, vendors, etc.

WEBSITE COMPLIANCE

The District is required by Florida law to post adopted budgets, meeting agendas, and other public records on a compliant website. Hosting and ADA compliance services are provided by SchoolNow to maintain the District's public-records obligations.

ADMINISTRATIVE CONTINGENCY

Provides a reserve for unexpected administrative expenses or shortfalls in other administrative line items. This funding allows the District flexibility to address unforeseen needs without requiring a formal budget amendment.

DEBT ADMINISTRATION EXPENDITURES

DISSEMINATION AGENT

Provides for the continuing disclosure services required under Rule 15c2-12 of the Securities and Exchange Commission for District bonds. Services are provided by Kai Connected, LLC and DTS and include preparation and filing of required annual financial information and material event notices.

TRUSTEE FEES

Provides for the fees charged by the bond Trustee for administration of the District's bond indebtedness. Services are provided by US Bank and include trust accounting, disbursement, and reporting functions.

ARBITRAGE

Provides for arbitrage rebate calculation services required by the Internal Revenue Code for the District's tax-exempt bonds. These services are provided by the District's arbitrage rebate counsel on a recurring schedule over the life of the bonds.

GAP LOAN INTEREST

Provides for interest accrued on the outstanding balance of the gap loan during the period between issuance and repayment from annual tax collection proceeds.

PHYSICAL ENVIRONMENT EXPENDITURES

UTILITIES

ELECTRICITY

Provides for electric utility service to power District-owned facilities such as irrigation systems, entry features, fountains, or other common area infrastructure. Service is billed by Tampa Electric based on usage and applicable utility rates.

STREETPOLE LIGHTING

Provides for electric service and maintenance associated with streetlight poles located throughout the District. Service is billed by Gig Fiber, LLC based on the number of fixtures and applicable rate schedules.

WATER

Covers the cost of water utility services necessary to operate irrigation systems, fountains, and other common area features maintained by the District. Service is provided by the applicable utility provider and charges are based on usage and prevailing rates.

SOLID WASTE COLLECTION & REFUSE SERVICES

Provides for solid waste and refuse collection at District facilities and common areas. Service is provided by the District’s solid waste collection provider on a recurring schedule consistent with the service agreement.

COMMON AREAS & RIGHT OF WAYS

PROFESSIONAL SERVICES - COMPREHENSIVE FIELD SERVICES

Provides for a dedicated field services contractor to perform routine inspections of the District’s assets. Services are provided by Kai Connected, LLC and include coordinating with vendors, monitoring service levels, and reporting maintenance concerns.

CONTRACTS - LANDSCAPE MAINTENANCE

Provides for the contracted landscape maintenance services for the District. Services are performed by FCC for an annual amount of $294,856 under the terms of the landscape maintenance agreement. Includes routine mowing, fertilization, plant and turf care, and irrigation system inspections and minor repairs as outlined in the contract.

CONTRACTS - GROUNDS PERFORMANCE MONITORING

Provides recurring evaluations of overall grounds conditions, including landscape and pond areas, through scheduled monitoring and reporting. Supports early identification of maintenance needs to ensure consistent service quality and community appearance. Services are performed by Optic Systems for an annual amount of $10,684.

LANDSCAPE REPLACEMENT & REPLENISHMENT

Covers costs for the repair or replacement of landscaping materials outside of regular contractual services.

LANDSCAPE - MULCH

Covers the cost of repairing or replenishing mulch in common area landscape beds, separate from regularly scheduled landscape services.

LANDSCAPE - TREE/PALM TRIMMING

Covers the cost of trimming, pruning, and removing trees within the District's common areas as needed to maintain safety, visibility, and aesthetic standards.

R&M - IRRIGATION

Provides funding for ongoing repair and maintenance of the District's irrigation system, including valve replacement, line repairs, controller adjustments, and related service needs. This amount has been estimated based on historical trends, projected service levels, and anticipated cost changes.

R&M - SIGNAGE

Covers the cost of repairing, replacing, or maintaining community signage, including entry monuments, directional signs, and regulatory or informational signs located throughout the District.

MISC - PEST CONTROL & WILDLIFE MANAGEMENT

Provides for non-recurring pest and wildlife management services, including response to nuisance animals, rodents, or insect issues outside the scope of the routine pest-control contract. Services are performed by the District's pest and wildlife management provider on an as-needed basis.

MISC - HOLIDAY LIGHTS & DECORATIONS

Provides funding for the purchase, installation, and removal of seasonal and holiday decorations throughout the District's common areas to enhance community appearance and celebrate festive occasions.

MISC – ROAD MAINTENANCE COST SHARE

The District has entered into an agreement with an associated District effective April 1, 2022 to reserve an amount equal to ten percent (10%) of the District's future roadway milling and resurfacing maintenance costs dedicated to road resurface as stipulated by the County. The District has entered into an agreement with an associated District to reserve amounts dedicated to road resurface as stipulated by the County.

FLOOD CONTROL/STORMWATER MANAGEMENT

CONTRACTS - AQUATIC MAINTENANCE

Provides for the contracted treatment and maintenance of the District's stormwater ponds, lakes, and aquatic vegetation. Services may include algae control, shoreline management, water quality monitoring, and midge fly or invasive species treatment. Services are performed by Steadfast Environmental for an annual amount of $12,600.

CONTRACTS - FOUNTAIN

Provides for contracted maintenance of the District's pond and lake fountains that support water circulation and aeration. Services include routine inspections, cleaning, repairs, and operational adjustments to ensure proper functionality. Services are performed by the District's contracted fountain maintenance vendor for an annual cost of $900.

R&M - PONDS

Supports repairs, maintenance, and remediation of District stormwater ponds, including shoreline stabilization, minor erosion repairs, sediment buildup correction, and upkeep necessary to preserve proper function and appearance.

SECURITY

CONTRACTS - SECURITY SERVICES & MONITORING EQUIPMENT

Provides for contracted roving patrols of the District's common areas. Also covers operation and maintenance of perimeter gates and resident key fob access equipment. Services are performed by DC Integrations LLC and Spectrum for an annual amount of $5,300.

R&M - CAMERAS AND MONITORING

Provides for the routine maintenance, repair, and monitoring of the District's security camera systems. This may include replacement of damaged equipment, software updates to ensure continued functionality and safety coverage throughout the community.

R&M - GATES

Covers the cost of maintaining, repairing, and servicing the District's entry gates, including entry/exit arms, keypads, card readers, and related gate equipment to ensure reliable operation and resident access.

R&M - FENCING

Covers repairs and maintenance of perimeter, pool, or decorative fencing throughout the District, including gates, latches, and other hardware.

KEY FOB / ENTRY SYSTEM

Provides for the purchase and issuance of individual key fobs and barcodes for residents and authorized users to access District facilities and gated areas.

CAPITAL & CONTINGENCY RESERVES

EMERGENCY RESPONSE & DISASTER RECOVERY

Provides funding for non-recurring costs associated with hurricanes, severe weather, flooding, or other extraordinary events. These funds may be used for emergency response, temporary repairs, debris removal, and related services not otherwise included in routine maintenance contracts.

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year.

AMENITY CENTER OPERATIONS

PROFESSIONAL SERVICES - AMENITY MANAGEMENT

Covers onsite management, staffing, and coordination of daily amenity operations. Responsibilities include tracking and managing facility access keys, coordinating janitorial services, overseeing facility rental activities, and implementing general operating rules for the amenity center. Services are provided under the KAI Management Agreement.

MISC. AMENITY CENTER REPAIRS & MAINTENANCE

Funds unexpected or minor repairs necessary to maintain the functionality and aesthetics of the amenity center. This may include light plumbing, HVAC repairs, minor painting, fixture replacements, and other small-scale tasks not otherwise categorized.

OTHER FINANCING SOURCES (USES)

GAP LOAN REPAYMENT

Provides for the repayment of principal associated with the short-term gap loan issued to fund District operations prior to the receipt of annual assessment revenues. The loan is repaid using tax collection proceeds once received and is expected to be fully satisfied within the fiscal year.

GAP LOAN REQUIRED RESERVE

Provides for the required reserve established in connection with the gap loan, as required by the loan agreement, to ensure timely payment of debt service and related obligations during the period the loan is outstanding.

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
Series 2024 Debt Service Fund

Account Description	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I. Revenue						
Debt Service Assessments - On-Roll	$ -	$ 512,000	$ 513,408	$ -	$ 513,408	$ 512,002
Debt Service Assessments - Lot Closings	512,257	-	-	-	-	-
Developer Funding Agreement	81,439	-	-	-	-	-
Interest	27,451	-	15,605	-	15,605	-
Total Revenue	**621,147**	**512,000**	**529,013**	**-**	**529,013**	**512,002**
II. Expenditures						
Debt Service						
Principal Debt Retirement	105,000	110,000	110,000	-	110,000	115,000
Interest Expense	337,372	398,600	401,213	-	401,213	395,988
Total Debt Service	**442,372**	**508,600**	**511,213**	**-**	**511,213**	**510,988**
Total Expenditures	**442,372**	**508,600**	**511,213**	**-**	**511,213**	**510,988**
Excess (Deficiency) of Revenues Over (Under) Expenditures	178,775	3,400	17,800	-	17,800	1,015
III. Other Financing Sources (Uses)						
Interfund Transfer-Out	-	-	(255,981)	-	(255,981)	-
Bond Closeout Expense	(2,500)	-	-	-	-	-
Total Other Sources (Uses)	**(2,500)**	**-**	**(255,981)**	**-**	**(255,981)**	**-**
IV. Net Change In Fund Balance	**176,275**	**3,400**	**(238,181)**	**-**	**(238,181)**	**1,015**
Fund Balance - Beginning	567,183	743,458	743,458	-	743,458	**505,278**
Fund Balance - Ending	**$ 743,458**	**$ 746,858**	**$ 505,278**	**$ -**	**$ 505,278**	**$ 506,292**

Southshore Bay Community Development District
$7,475,000 Capital Improvement Revenue Assessment Bonds, Series 2024

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Total Bond Value
5/1/26	110,000		200,606	310,606	310,606	7,260,000
11/1/26			197,994	197,994		7,260,000
5/1/27	115,000		197,994	312,994	510,988	7,145,000
11/1/27			195,263	195,263		7,145,000
5/1/28	120,000		195,263	315,263	510,525	7,025,000
11/1/28			192,413	192,413		7,025,000
5/1/29	130,000		192,413	322,413	514,825	6,895,000
11/1/29			189,325	189,325		6,895,000
5/1/30	135,000		189,325	324,325	513,650	6,760,000
11/1/30			186,119	186,119		6,760,000
5/1/31	140,000		186,119	326,119	512,238	6,620,000
11/1/31			182,794	182,794		6,620,000
5/1/32	150,000		182,794	332,794	515,588	6,470,000
11/1/32			178,763	178,763		6,470,000
5/1/33	155,000		178,763	333,763	512,525	6,315,000
11/1/33			174,597	174,597		6,315,000
5/1/34	165,000		174,597	339,597	514,194	6,150,000
11/1/34			170,163	170,163		6,150,000
5/1/35	175,000		170,163	345,163	515,325	5,975,000
11/1/35			165,459	165,459		5,975,000
5/1/36	185,000		165,459	350,459	515,919	5,790,000
11/1/36			160,488	160,488		5,790,000
5/1/37	195,000		160,488	355,488	515,975	5,595,000
11/1/37			155,247	155,247		5,595,000
5/1/38	205,000		155,247	360,247	515,494	5,390,000
11/1/38			149,738	149,738		5,390,000
5/1/39	215,000		149,738	364,738	514,475	5,175,000
11/1/39			143,959	143,959		5,175,000
5/1/40	225,000		143,959	368,959	512,919	4,950,000
11/1/40			137,913	137,913		4,950,000
5/1/41	240,000		137,913	377,913	515,825	4,710,000
11/1/41			131,463	131,463		4,710,000
5/1/42	255,000		131,463	386,463	517,925	4,455,000
11/1/42			124,609	124,609		4,455,000
5/1/43	270,000		124,609	394,609	519,219	4,185,000
11/1/43			117,353	117,353		4,185,000
5/1/44	280,000		117,353	397,353	514,706	3,905,000
11/1/44			109,828	109,828		3,905,000
5/1/45	300,000		109,828	409,828	519,656	3,605,000
11/1/45			101,391	101,391		3,605,000
5/1/46	315,000		101,391	416,391	517,781	3,290,000
11/1/46			92,531	92,531		3,290,000
5/1/47	335,000		92,531	427,531	520,063	2,955,000
11/1/47			83,109	83,109		2,955,000
5/1/48	355,000		83,109	438,109	521,219	2,600,000
11/1/48			73,125	73,125		2,600,000
5/1/49	375,000		73,125	448,125	521,250	2,225,000
11/1/49			62,578	62,578		2,225,000
5/1/50	395,000		62,578	457,578	520,156	1,830,000
11/1/50			51,469	51,469		1,830,000
5/1/51	420,000		51,469	471,469	522,938	1,410,000
11/1/51			39,656	39,656		1,410,000
5/1/52	445,000		39,656	484,656	524,313	965,000
11/1/52			27,141	27,141		965,000
5/1/53	470,000		27,141	497,141	524,281	495,000
11/1/53			13,922	13,922		495,000
5/1/54	495,000		13,922	508,922	522,844	0
Total	**7,370,000**		**7,417,419**	**14,787,419**	**14,787,419**	

Southshore Bay Community Development District
Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison

			TH Phase 6	TH Phase 5	Active Adult
AR = Total Expenditures - Net:	$1,135,902.02		$861,752.19	$24,014.08	$250,135.75
Plus: Early Payment Discount (4.0%)	$48,336.26		$36,670.31	$10,644.07	$10,644.07
Plus: County Collection Charges (2.0%)	$24,168.13		$24,168.13	$24,168.13	$24,168.13
Total Expenditures - GROSS	$1,208,406.40	[a]	$916,757.65	$25,546.90	$266,101.86
Total ERU:	679.53	[b]	210.66	5.87	463.00
Total AR / ERU - GROSS (as if all On-Roll):	**$1,778.31**	[a] / [b]	**$4,351.92**	**$4,351.92**	**$574.73**
Total AR / ERU - NET:	$1,671.61		$4,090.80	$122.52	$540.25

1. Equivalent Residential Unit (ERU) Allocation of Annual Operations and Maintenance Assessments

Product [1]	Units	ERU	Total ERU	% ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
Active Adult	463	1.00	463.00	68.14%	$540.25	$250,135.75	$574.73	$266,101.86
Production 22' (TH Phase 5)	196	0.03	5.87	0.86%	$122.52	$24,014.08	$130.34	$25,546.90
Production 22' (TH Phase 6)	464	0.45	210.66	31.00%	$1,857.22	$861,752.19	$1,975.77	$916,757.65
Total	**1123**		**679.53**	**100.00%**		**$1,135,902.02**		**$1,208,406.40**

2. Assessment Comparison Summary by Fiscal Year

Assessment Area 1 - Phases 4B, 5A, 5B, 6A, 6B, 7, and 8B

		Operations & Maintenance [2]			Debt Service [2]			Total [2]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
Active Adult	363	$574.73	$547.36	5%	$0.00	$0.00	N/A	$574.73	$547.36	$27.37	5%
Total	**363**										

Active Adult Phase 8A

		Operations & Maintenance [2]			Debt Service [2]			Total [2]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
Active Adult	100	$574.73	$547.36	5%	$0.00	$0.00	N/A	$574.73	$547.36	$27.37	5%
Total	**100**										

Assessment Area 2 - Phases 5, 6A, 6B and 6C

		Operations & Maintenance [2]			Series 2024 Debt Service [2]			Total [2]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
Production 22' (TH Phase 5)	196	$130.34	$124.13	5%	$638.30	$638.30	0%	$768.64	$762.43	$6.21	1%
Production 22' (TH Phase 6)	464	$1,975.77	$1,681.07	18%	$904.26	$904.26	0%	$2,880.03	$2,585.33	$294.70	11%
Total	**660**										

1. The amounts shown are presented as if on roll and grossed up to account for collection costs and early payment discounts.

2. FY Proposed Fiscal Year Administrative Cost calculated at $540.25 per platted lot applied to 196 platted lots, reflecting a five percent annual increase from the $111.13 per lot rate established in January 2025 pursuant to the Administrative Cost Sharing Agreement.

EXHIBIT 3

AGENDA

RESOLUTION 2026-11

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

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

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

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

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

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget.

a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's records office, and hereby approves certain amendments thereto, as shown below.

b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2025-2026 and/or revised projections for fiscal year 2026-2027.

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

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

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

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2026, and ending September 30, 2027, the sum of $______________________, 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	$__________________
Total Reserve Fund [if Applicable]	$__________________
Total Debt Service Funds	$__________________
Total All Funds*	**$__________________**

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

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

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

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

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

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

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

Passed and Adopted on August 10, 2026.

Attested By:	**Southshore Bay Community Development District**
______________________________	____________________________________
Print Name:____________________	Michael Lawson
☐Secretary/☐Assistant Secretary	Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Adopted Budget

Southshore Bay

Community Development District

Proposed Budget
FY 2026–2027

Presented at the August 10, 2026 Meeting

Kindness. Action. Innovation.

Southshore Bay Community Development District
Table Of Contents

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

	Account Description	Actual FY 2024	Actual FY 2025	First Amendment FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 142,015	$ -	$ 994,310	$ 997,059	$ -	$ 997,059	$ 1,135,902
	Special Assessments - On Roll - Other	-	208,392	-	-	-	-	-
	Operations & Maintenance Assessments - Off-Roll	357,948	-	-	83,789	-	83,789	-
	Operations & Maintenance Assessments - Lot Closings	56,844	352,336	-	-	-	-	-
	Developer Funding Agreement	-	145,150	-	-	-	-	-
	Miscellaneous Revenue	-	35,146	-	985	-	985	-
	Tax Collector Excess Fees	1,162	1,419	-	-	-	-	-
	Interest	101	354	-	7,447	2,482	9,929	-
	Total Revenue	**558,070**	**742,797**	**994,310**	**1,089,280**	**2,482**	**1,091,763**	**1,135,902**
II.	**Expenditures**							
	General Administrative							
	P/R- Board of Supervisors	5,793	13,600	12,000	6,985	2,328	9,313	12,000
	Payroll Taxes	444	903	918	689	230	918	918
	Payroll Processing	600	750	715	450	150	600	1,000
	Professional Services - Management Consulting Services	23,000	32,000	32,000	24,000	8,000	32,000	62,400
	Professional Services - Construction Accounting Services	9,000	-	-	-	-	-	-
	Professional Services - Planning & Coordinating Service	24,000	24,000	24,000	18,000	6,000	24,000	-
	Professional Services - Administrative	3,500	3,500	3,500	2,625	875	3,500	-
	Professional Services - Auditing Services	7,300	4,600	4,400	-	4,650	4,650	4,900
	Professional Services - Engineering Services	4,005	3,902	4,000	1,146	2,808	3,954	4,000
	Professional Services - Legal Services	14,214	16,291	15,000	6,976	8,277	15,253	15,169
	Legal Advertisements	1,807	1,041	1,500	85	1,339	1,424	1,500
	Insurance	14,066	15,012	40,000	20,264	6,601	26,865	30,895
	Regulatory & Permit Fees	175	200	175	175	-	175	175
	Bank Fees	594	-	300	3,489	1,163	4,652	600
	Travel Per Diem	-	-	300	615	205	820	1,300
	Meeting Room Rental	-	-	-	-	-	-	4,400
	Postage & Printing	1,499	742	500	-	-	-	1,000
	Website Compliance	2,015	2,015	2,015	2,136	-	2,136	1,515
	Administrative Contingency	1,859	2,780	14,500	2,557	2,320	4,877	5,000
	Total Administrative	**113,872**	**121,338**	**155,823**	**90,191**	**44,945**	**135,136**	**146,772**
	Debt Administration							
	Dissemination Agent	6,000	7,500	8,500	5,750	2,750	8,500	7,500
	Trustee Fees	4,041	709	4,256	3,192	1,064	4,256	4,256
	Arbitrage	475	475	475	-	475	475	475
	Gap Loan - Cost of Issuance	-	-	7,800	7,800	-	7,800	-
	Gap Loan Interest	-	-	18,853	9,533	9,320	18,853	10,464
	Total Debt Administration	**10,516**	**8,684**	**39,885**	**26,275**	**13,609**	**39,885**	**22,695**
	Physical Environment							

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	First Amendment FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Utilities							
Electricity (Irrigation & Pond Pumps)	855	923	6,000	801	267	1,068	1,100
Streetpole Lighting	99,675	150,034	141,732	128,641	42,880	171,522	162,798
Water	-	-	6,000	-	-	-	6,000
Solid Waste Collection & Refuse Services	-	-	-	-	-	-	400
Total Utilities	**100,530**	**150,957**	**153,732**	**129,442**	**43,147**	**172,590**	**170,298**
Common Areas & Right of Ways							
Professional Services - Comprehensive Field Services	13,750	15,000	15,000	11,250	3,750	15,000	15,600
Landscape Maintenance	246,683	224,856	294,856	-	56,214	56,214	-
Contracts - Landscape Maintenance	-	-	-	168,642	-	168,642	294,856
Contracts - Grounds Performance Monitoring	-	-	-	-	-	-	10,684
Landscape Replacement & Replenishment	-	88,216	60,000	64,433	21,478	85,911	60,000
Landscape - Mulch	-	54,096	30,000	-	30,000	30,000	30,000
Landscape - Tree/Palm Trimming	-	-	5,000	-	5,000	5,000	5,000
R&M - Irrigation	3,504	15,111	25,000	17,069	5,690	22,758	25,000
R&M - Signage	-	-	-	-	-	-	3,300
Maintenance Service	-	1,173	12,000	780	260	1,040	-
Misc - Pest Control & Wildlife Management	-	-	-	-	-	-	500
Misc - Holiday Lights & Decorations	-	4,490	25,000	-	25,000	25,000	10,000
Misc - Road Maintenance Cost Share	-	-	1,800	-	1,800	1,800	1,800
Total Common Areas & Right of Ways	**263,937**	**402,943**	**468,656**	**262,174**	**149,191**	**411,365**	**456,740**
Flood Control/Stormwater Management							
Lake/Pond Maintenance	20,697	8,621	14,100	-	3,150	3,150	-
Contracts - Aquatic Maintenance	-	-	-	9,450	-	9,450	12,600
Contracts - Fountain	-	-	-	-	-	-	900
R&M - Pond	-	-	15,000	-	-	-	15,900
Total Flood Control/Stormwater Management	**20,697**	**8,621**	**29,100**	**9,450**	**3,150**	**12,600**	**29,400**
Security							
Gate Maintenance & Perimeter Fence Repair	3,865	8,064	34,348	-	-	-	-
Contracts - Security Personnel	-	-	-	-	-	-	-
Contracts - Security Services & Monitoring Equipment	-	-	23,760	495	165	660	5,300
Contracts - Roving Patrols	-	-	-	-	-	-	-
R&M - Security Cameras & Equipment	350	1,320	660	1,417	-	1,417	18,460
R&M - Gates	-	-	-	4,875	1,625	6,500	3,500
R&M - Perimeter Fence	-	-	-	-	-	-	3,000
Key Fob / Entry System	-	-	10,000	-	10,000	10,000	10,000
Total Security	**4,215**	**9,384**	**68,768**	**6,787**	**11,790**	**18,577**	**40,260**
Capital & Contingency Reserves							
Emergency Response & Disaster Recovery	-	-	149,483	-	-	-	50,000

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

	Account Description	Actual FY 2024	Actual FY 2025	First Amendment FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
	Physical Environment Contingency	3,074	142,797	58,793	9,335	49,458	58,793	50,000
	Total Capital & Contingency Reserves	**3,074**	**142,797**	**208,276**	**9,335**	**49,458**	**58,793**	**100,000**
	Total Physical Environment	**392,452**	**714,701**	**928,532**	**417,188**	**256,736**	**673,924**	**796,698**
	Amenity Center Operations							
	Professional Services - Amenity Management	4,239	5,000	5,000	3,750	1,250	5,000	5,000
	Misc. Amenity Center Repairs & Maintenance	-	-	-	-	-	-	700
	Total Amenity Center Operations	**4,239**	**5,000**	**5,000**	**3,750**	**1,250**	**5,000**	**5,700**
	Total Expenditures	**521,078**	**849,723**	**1,129,239**	**537,404**	**316,541**	**853,945**	**971,865**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	36,992	(106,926)	(134,929)	551,876	(314,059)	237,817	164,037
III.	**Other Financing Sources (Uses)**							
	Gap Loan Proceeds	-	-	380,054	380,054	-	380,054	-
	Gap Loan Repayment	-	-	(230,571)	(230,622)	51	(230,571)	-
	Gap Loan Repayment (Hurricane Damage)	-	-	-	-	-	-	(149,483)
	Gap Loan Reserve	-	-	(14,554)	(14,554)	14,554	-	(14,554)
	Total Other Financing Sources (Uses)	**-**	**-**	**134,929**	**134,878**	**14,605**	**149,483**	**(164,037)**
IV.	**Net Change in Fund Balance**	36,992	(106,926)	-	686,754	(299,454)	387,300	-
	Fund Balance - Beginning	2,113	39,105	(67,821)	(67,821)	-	(67,821)	319,479
	Transfer for Gap Loan Reserve	-	-	-	14,554	(14,554)	-	-
	Fund Balance - Ending	**$ 39,105**	**$ (67,821)**	**$ (67,821)**	**$ 633,487**	**$ (314,008)**	**$ 319,479**	**$ 319,479**

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT
FY 2026 - 2027 BUDGET NARRATIVE

REVENUE

SPECIAL ASSESSMENTS - ON-ROLL

The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures.

EXPENDITURES

GENERAL ADMINISTRATIVE

P/R - BOARD OF SUPERVISORS

Chapter 190 of the Florida Statutes permits Board Supervisors to receive $200 per meeting attended. The budget assumes full attendance at all scheduled meetings for the fiscal year.

PAYROLL TAXES

Provides funding for required taxes associated with administrative, operational, or field staff payroll. This includes taxes on regular wages, overtime, and bonuses.

PAYROLL PROCESSING

Covers the cost of administering payroll for Supervisor compensation. This includes routine processing for each payroll cycle and additional year-end reporting and compliance filings.

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

The District receives Management, Accounting, Administrative, and Assessment services as part of the KAI Management Agreement. This line also includes IT-related costs for processing the District’s financial activities such as accounts payable, financial reporting, and budgeting, with the budget based on contracted fees outlined in the agreement.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District’s annual independent audit, required by Florida Statutes and the Rules of the Auditor General. The audit is conducted by Grau & Associates in accordance with government auditing standards.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, and general consultation. Services are provided by the District Engineer and the budget reflects expected usage and prior-year activity.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Services are provided by the District’s legal counsel and the budget reflects anticipated legal activity.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law.

INSURANCE
Covers premiums for the District's general liability, public officials, and property coverage as required to protect District assets and operations. Coverage is placed with Egis Insurance Advisors LLC and premiums are renewed annually based on current rates and exposures.

REGULATORY & PERMIT FEES
Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency.

BANK FEES
Charges associated with the District's bank accounts. These fees cover monthly account maintenance, transaction processing, and other banking services necessary for financial operations.

TRAVEL PER DIEM
Provides reimbursement for District-related travel expenses incurred by Board Members or staff. Eligible costs may include mileage, lodging, meals, and other expenses consistent with Florida Statutes and District policies.

MEETING ROOM RENTAL
Provides for the rental of facilities to host public Board of Supervisors meetings. This line item accounts for anticipated costs based on meeting frequency and location availability.

POSTAGE & PRINTING
Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, vendors, etc.

WEBSITE COMPLIANCE
The District is required by Florida law to post adopted budgets, meeting agendas, and other public records on a compliant website. Hosting and ADA compliance services are provided by SchoolNow to maintain the District's public-records obligations.

ADMINISTRATIVE CONTINGENCY
Provides a reserve for unexpected administrative expenses or shortfalls in other administrative line items. This funding allows the District flexibility to address unforeseen needs without requiring a formal budget amendment.

DEBT ADMINISTRATION EXPENDITURES

DISSEMINATION AGENT
Provides for the continuing disclosure services required under Rule 15c2-12 of the Securities and Exchange Commission for District bonds. Services are provided by Kai Connected, LLC and DTS and include preparation and filing of required annual financial information and material event notices.

TRUSTEE FEES
Provides for the fees charged by the bond Trustee for administration of the District's bond indebtedness. Services are provided by US Bank and include trust accounting, disbursement, and reporting functions.

ARBITRAGE
Provides for arbitrage rebate calculation services required by the Internal Revenue Code for the District's tax-exempt bonds. These services are provided by the District's arbitrage rebate counsel on a recurring schedule over the life of the bonds.

GAP LOAN INTEREST
Provides for interest accrued on the outstanding balance of the gap loan during the period between issuance and repayment from annual tax collection proceeds.

PHYSICAL ENVIRONMENT EXPENDITURES

UTILITIES

ELECTRICITY
Provides for electric utility service to power District-owned facilities such as irrigation systems, entry features, fountains, or other common area infrastructure. Service is billed by Tampa Electric based on usage and applicable utility rates.

STREETPOLE LIGHTING
Provides for electric service and maintenance associated with streetlight poles located throughout the District. Service is billed by Gig Fiber, LLC based on the number of fixtures and applicable rate schedules.

WATER
Covers the cost of water utility services necessary to operate irrigation systems, fountains, and other common area features maintained by the District. Service is provided by the applicable utility provider and charges are based on usage and prevailing rates.

SOLID WASTE COLLECTION & REFUSE SERVICES
Provides for solid waste and refuse collection at District facilities and common areas. Service is provided by the District's solid waste collection provider on a recurring schedule consistent with the service agreement.

COMMON AREAS & RIGHT OF WAYS

PROFESSIONAL SERVICES - COMPREHENSIVE FIELD SERVICES
Provides for a dedicated field services contractor to perform routine inspections of the District's assets. Services are provided by Kai Connected, LLC and include coordinating with vendors, monitoring service levels, and reporting maintenance concerns.

CONTRACTS - LANDSCAPE MAINTENANCE
Provides for the contracted landscape maintenance services for the District. Services are performed by FCC for an annual amount of $294,856 under the terms of the landscape maintenance agreement. Includes routine mowing, fertilization, plant and turf care, and irrigation system inspections and minor repairs as outlined in the contract.

CONTRACTS - GROUNDS PERFORMANCE MONITORING
Provides recurring evaluations of overall grounds conditions, including landscape and pond areas, through scheduled monitoring and reporting. Supports early identification of maintenance needs to ensure consistent service quality and community appearance. Services are performed by Optic Systems for an annual amount of $10,684.

LANDSCAPE REPLACEMENT & REPLENISHMENT
Covers costs for the repair or replacement of landscaping materials outside of regular contractual services.

LANDSCAPE - MULCH
Covers the cost of repairing or replenishing mulch in common area landscape beds, separate from regularly scheduled landscape services.

LANDSCAPE - TREE/PALM TRIMMING

Covers the cost of trimming, pruning, and removing trees within the District's common areas as needed to maintain safety, visibility, and aesthetic standards.

R&M - IRRIGATION

Provides funding for ongoing repair and maintenance of the District's irrigation system, including valve replacement, line repairs, controller adjustments, and related service needs. This amount has been estimated based on historical trends, projected service levels, and anticipated cost changes.

R&M - SIGNAGE

Covers the cost of repairing, replacing, or maintaining community signage, including entry monuments, directional signs, and regulatory or informational signs located throughout the District.

MISC - PEST CONTROL & WILDLIFE MANAGEMENT

Provides for non-recurring pest and wildlife management services, including response to nuisance animals, rodents, or insect issues outside the scope of the routine pest-control contract. Services are performed by the District's pest and wildlife management provider on an as-needed basis.

MISC - HOLIDAY LIGHTS & DECORATIONS

Provides funding for the purchase, installation, and removal of seasonal and holiday decorations throughout the District's common areas to enhance community appearance and celebrate festive occasions.

MISC – ROAD MAINTENANCE COST SHARE

The District has entered into an agreement with an associated District effective April 1, 2022 to reserve an amount equal to ten percent (10%) of the District's future roadway milling and resurfacing maintenance costs dedicated to road resurface as stipulated by the County. The District has entered into an agreement with an associated District to reserve amounts dedicated to road resurface as stipulated by the County.

FLOOD CONTROL/STORMWATER MANAGEMENT

CONTRACTS - AQUATIC MAINTENANCE

Provides for the contracted treatment and maintenance of the District's stormwater ponds, lakes, and aquatic vegetation. Services may include algae control, shoreline management, water quality monitoring, and midge fly or invasive species treatment. Services are performed by Steadfast Environmental for an annual amount of $12,600.

CONTRACTS - FOUNTAIN

Provides for contracted maintenance of the District's pond and lake fountains that support water circulation and aeration. Services include routine inspections, cleaning, repairs, and operational adjustments to ensure proper functionality. Services are performed by the District's contracted fountain maintenance vendor for an annual cost of $900.

R&M - PONDS

Supports repairs, maintenance, and remediation of District stormwater ponds, including shoreline stabilization, minor erosion repairs, sediment buildup correction, and upkeep necessary to preserve proper function and appearance.

SECURITY

CONTRACTS - SECURITY SERVICES & MONITORING EQUIPMENT

Provides for contracted roving patrols of the District's common areas. Also covers operation and maintenance of perimeter gates and resident key fob access equipment. Services are performed by DC Integrations LLC and Spectrum for an annual amount of $5,300.

R&M - CAMERAS AND MONITORING

Provides for the routine maintenance, repair, and monitoring of the District's security camera systems. This may include replacement of damaged equipment, software updates to ensure continued functionality and safety coverage throughout the community.

R&M - GATES

Covers the cost of maintaining, repairing, and servicing the District's entry gates, including entry/exit arms, keypads, card readers, and related gate equipment to ensure reliable operation and resident access.

R&M - FENCING

Covers repairs and maintenance of perimeter, pool, or decorative fencing throughout the District, including gates, latches, and other hardware.

KEY FOB / ENTRY SYSTEM

Provides for the purchase and issuance of individual key fobs and barcodes for residents and authorized users to access District facilities and gated areas.

CAPITAL & CONTINGENCY RESERVES

EMERGENCY RESPONSE & DISASTER RECOVERY

Provides funding for non-recurring costs associated with hurricanes, severe weather, flooding, or other extraordinary events. These funds may be used for emergency response, temporary repairs, debris removal, and related services not otherwise included in routine maintenance contracts.

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year.

AMENITY CENTER OPERATIONS

PROFESSIONAL SERVICES - AMENITY MANAGEMENT

Covers onsite management, staffing, and coordination of daily amenity operations. Responsibilities include tracking and managing facility access keys, coordinating janitorial services, overseeing facility rental activities, and implementing general operating rules for the amenity center. Services are provided under the KAI Management Agreement.

MISC. AMENITY CENTER REPAIRS & MAINTENANCE

Funds unexpected or minor repairs necessary to maintain the functionality and aesthetics of the amenity center. This may include light plumbing, HVAC repairs, minor painting, fixture replacements, and other small-scale tasks not otherwise categorized.

OTHER FINANCING SOURCES (USES)

GAP LOAN REPAYMENT

Provides for the repayment of principal associated with the short-term gap loan issued to fund District operations prior to the receipt of annual assessment revenues. The loan is repaid using tax collection proceeds once received and is expected to be fully satisfied within the fiscal year.

GAP LOAN REQUIRED RESERVE

Provides for the required reserve established in connection with the gap loan, as required by the loan agreement, to ensure timely payment of debt service and related obligations during the period the loan is outstanding.

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
Series 2024 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ -	$ 512,000	$ 513,408	$ -	$ 513,408	$ 512,002
	Debt Service Assessments - Lot Closings	512,257	-	-	-	-	-
	Developer Funding Agreement	81,439	-	-	-	-	-
	Interest	27,451	-	15,605	-	15,605	-
	Total Revenue	**621,147**	**512,000**	**529,013**	**-**	**529,013**	**512,002**
II.	**Expenditures**						
	Debt Service						
	Principal Debt Retirement	105,000	110,000	110,000	-	110,000	115,000
	Interest Expense	337,372	398,600	401,213	-	401,213	395,988
	Total Debt Service	**442,372**	**508,600**	**511,213**	**-**	**511,213**	**510,988**
	Total Expenditures	**442,372**	**508,600**	**511,213**	**-**	**511,213**	**510,988**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	178,775	3,400	17,800	-	17,800	1,015
III.	**Other Financing Sources (Uses)**						
	Interfund Transfer-Out	-	-	(255,981)	-	(255,981)	-
	Bond Closeout Expense	(2,500)	-	-	-	-	-
	Total Other Sources (Uses)	**(2,500)**	**-**	**(255,981)**	**-**	**(255,981)**	**-**
IV.	**Net Change In Fund Balance**	**176,275**	**3,400**	**(238,181)**	**-**	**(238,181)**	**1,015**
	Fund Balance - Beginning	567,183	743,458	743,458	-	743,458	**505,278**
	Fund Balance - Ending	**$ 743,458**	**$ 746,858**	**$ 505,278**	**$ -**	**$ 505,278**	**$ 506,292**

Southshore Bay Community Development District
$7,475,000 Capital Improvement Revenue Assessment Bonds, Series 2024

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Total Bond Value
5/1/26	110,000		200,606	310,606	310,606	7,260,000
11/1/26			197,994	197,994		7,260,000
5/1/27	115,000		197,994	312,994	510,988	7,145,000
11/1/27			195,263	195,263		7,145,000
5/1/28	120,000		195,263	315,263	510,525	7,025,000
11/1/28			192,413	192,413		7,025,000
5/1/29	130,000		192,413	322,413	514,825	6,895,000
11/1/29			189,325	189,325		6,895,000
5/1/30	135,000		189,325	324,325	513,650	6,760,000
11/1/30			186,119	186,119		6,760,000
5/1/31	140,000		186,119	326,119	512,238	6,620,000
11/1/31			182,794	182,794		6,620,000
5/1/32	150,000		182,794	332,794	515,588	6,470,000
11/1/32			178,763	178,763		6,470,000
5/1/33	155,000		178,763	333,763	512,525	6,315,000
11/1/33			174,597	174,597		6,315,000
5/1/34	165,000		174,597	339,597	514,194	6,150,000
11/1/34			170,163	170,163		6,150,000
5/1/35	175,000		170,163	345,163	515,325	5,975,000
11/1/35			165,459	165,459		5,975,000
5/1/36	185,000		165,459	350,459	515,919	5,790,000
11/1/36			160,488	160,488		5,790,000
5/1/37	195,000		160,488	355,488	515,975	5,595,000
11/1/37			155,247	155,247		5,595,000
5/1/38	205,000		155,247	360,247	515,494	5,390,000
11/1/38			149,738	149,738		5,390,000
5/1/39	215,000		149,738	364,738	514,475	5,175,000
11/1/39			143,959	143,959		5,175,000
5/1/40	225,000		143,959	368,959	512,919	4,950,000
11/1/40			137,913	137,913		4,950,000
5/1/41	240,000		137,913	377,913	515,825	4,710,000
11/1/41			131,463	131,463		4,710,000
5/1/42	255,000		131,463	386,463	517,925	4,455,000
11/1/42			124,609	124,609		4,455,000
5/1/43	270,000		124,609	394,609	519,219	4,185,000
11/1/43			117,353	117,353		4,185,000
5/1/44	280,000		117,353	397,353	514,706	3,905,000
11/1/44			109,828	109,828		3,905,000
5/1/45	300,000		109,828	409,828	519,656	3,605,000
11/1/45			101,391	101,391		3,605,000
5/1/46	315,000		101,391	416,391	517,781	3,290,000
11/1/46			92,531	92,531		3,290,000
5/1/47	335,000		92,531	427,531	520,063	2,955,000
11/1/47			83,109	83,109		2,955,000
5/1/48	355,000		83,109	438,109	521,219	2,600,000
11/1/48			73,125	73,125		2,600,000
5/1/49	375,000		73,125	448,125	521,250	2,225,000
11/1/49			62,578	62,578		2,225,000
5/1/50	395,000		62,578	457,578	520,156	1,830,000
11/1/50			51,469	51,469		1,830,000
5/1/51	420,000		51,469	471,469	522,938	1,410,000
11/1/51			39,656	39,656		1,410,000
5/1/52	445,000		39,656	484,656	524,313	965,000
11/1/52			27,141	27,141		965,000
5/1/53	470,000		27,141	497,141	524,281	495,000
11/1/53			13,922	13,922		495,000
5/1/54	495,000		13,922	508,922	522,844	0
Total	**7,370,000**		**7,417,419**	**14,787,419**	**14,787,419**	

Southshore Bay Community Development District
Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison

			TH Phase 6	TH Phase 5	Active Adult
AR = Total Expenditures - Net:	$1,135,902.02		$861,752.19	$24,014.08	$250,135.75
Plus: Early Payment Discount (4.0%)	$48,336.26		$36,670.31	$10,644.07	$10,644.07
Plus: County Collection Charges (2.0%)	$24,168.13		$24,168.13	$24,168.13	$24,168.13
Total Expenditures - GROSS	$1,208,406.40	[a]	$916,757.65	$25,546.90	$266,101.86
Total ERU:	679.53	[b]	210.66	5.87	463.00
Total AR / ERU - GROSS (as if all On-Roll):	**$1,778.31**	[a] / [b]	**$4,351.92**	**$4,351.92**	**$574.73**
Total AR / ERU - NET:	$1,671.61		$4,090.80	$122.52	$540.25

1. Equivalent Residential Unit (ERU) Allocation of Annual Operations and Maintenance Assessments

Product [1]	Units	ERU	Total ERU	% ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
Active Adult	463	1.00	463.00	68.14%	$540.25	$250,135.75	$574.73	$266,101.86
Production 22' (TH Phase 5)	196	0.03	5.87	0.86%	$122.52	$24,014.08	$130.34	$25,546.90
Production 22' (TH Phase 6)	464	0.45	210.66	31.00%	$1,857.22	$861,752.19	$1,975.77	$916,757.65
Total	**1123**		**679.53**	**100.00%**		**$1,135,902.02**		**$1,208,406.40**

2. Assessment Comparison Summary by Fiscal Year

Assessment Area 1 - Phases 4B, 5A, 5B, 6A, 6B, 7, and 8B

Product	Units	Operations & Maintenance [2]			Debt Service [2]			Total [2]			
		FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
Active Adult	363	$574.73	$547.36	5%	$0.00	$0.00	N/A	$574.73	$547.36	$27.37	5%
Total	**363**										

Active Adult Phase 8A

Product	Units	Operations & Maintenance [2]			Debt Service [2]			Total [2]			
		FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
Active Adult	100	$574.73	$547.36	5%	$0.00	$0.00	N/A	$574.73	$547.36	$27.37	5%
Total	**100**										

Assessment Area 2 - Phases 5, 6A, 6B and 6C

Product	Units	Operations & Maintenance [2]			Series 2024 Debt Service [2]			Total [2]			
		FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
Production 22' (TH Phase 5)	196	$130.34	$124.13	5%	$638.30	$638.30	0%	$768.64	$762.43	$6.21	1%
Production 22' (TH Phase 6)	464	$1,975.77	$1,681.07	18%	$904.26	$904.26	0%	$2,880.03	$2,585.33	$294.70	11%
Total	**660**										

1. The amounts shown are presented as if on roll and grossed up to account for collection costs and early payment discounts.
2. FY Proposed Fiscal Year Administrative Cost calculated at $540.25 per platted lot applied to 196 platted lots, reflecting a five percent annual increase from the $111.13 per lot rate established in January 2025 pursuant to the Administrative Cost Sharing Agreement.

EXHIBIT 4

AGENDA

RESOLUTION 2026-12

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

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

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

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

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

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

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

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

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

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

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

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

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

WHEREAS, it is in the best interests of the District to certify a portion of the Assessment Roll on the parcels designated in the Assessment Roll to the Tax Collector pursuant to the Uniform Method and to directly collect a portion of the Assessment Roll on the parcels designated in the Assessment Roll through the direct collection method pursuant to Chapter 190, Florida Statutes; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

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

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

Section 3. Collection and Enforcement of District Assessments.

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

b. **Direct Bill for Certain Debt Assessments.**
    i. The Debt Assessments on undeveloped and unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in the Assessment Roll**.**
    ii. Debt Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the Debt

Assessments due may be paid in several partial, deferred payments and according to the following schedule:

1. 50% due no later than October 1, 2026
2. 25% due no later than February 1, 2027
3. 25% due no later than April 1, 2027

iii. In the event that a Debt Assessment payment is not made in accordance with the schedule stated above, the whole Debt Assessment – including any remaining partial or deferred payments for Fiscal Year 2026-2027 as well as any future installments of the Debt Assessment – shall immediately become due and payable. Such Debt Assessment shall accrue interest (at the applicable rate of any bonds or other debt instruments secured by the Debt Assessment), statutory penalties in the amount of 1% per month, and all costs of collection and enforcement. Such Debt Assessment shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement.

iv. In the event a Debt Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

c. **Direct Bill for Certain O&M Assessments.**

i. The O&M Assessments on certain lands (as designated for direct collection in the Assessment Roll) will be collected directly by the District in accordance with Florida law, as set forth in the Assessment Roll.

ii. O&M Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule:

1. 50% due no later than October 1, 2026
2. 25% due no later than February 1, 2027
3. 25% due no later than April 1, 2027

iii. In the event that an O&M Assessment payment is not made in accordance with the schedule stated above, the whole O&M Assessment may immediately become due and payable. Such O&M Assessment shall accrue statutory penalties in the amount of 1% per month and all costs of collection and enforcement. Such O&M Assessment shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties and costs of collection and enforcement.

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

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

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

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

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

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

Passed and Adopted on August 10, 2026.

Attested By:	**Southshore Bay Community Development District**
______________________________	____________________________________
Print Name:_____________________	Michael Lawson
☐Secretary/☐Assistant Secretary	Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Budget

Southshore Bay

Community Development District

Proposed Budget

FY 2026–2027

Presented at the August 10, 2026 Meeting

Southshore Bay Community Development District
Table Of Contents

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	First Amendment FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I. Revenue							
Operations & Maintenance Assessments - On-Roll	$ 142,015	$ -	$ 994,310	$ 997,059	$ -	$ 997,059	$ 1,135,902
Special Assessments - On Roll - Other	-	208,392	-	-	-	-	-
Operations & Maintenance Assessments - Off-Roll	357,948	-	-	83,789	-	83,789	-
Operations & Maintenance Assessments - Lot Closings	56,844	352,336	-	-	-	-	-
Developer Funding Agreement	-	145,150	-	-	-	-	-
Miscellaneous Revenue	-	35,146	-	985	-	985	-
Tax Collector Excess Fees	1,162	1,419	-	-	-	-	-
Interest	101	354	-	7,447	2,482	9,929	-
Total Revenue	**558,070**	**742,797**	**994,310**	**1,089,280**	**2,482**	**1,091,763**	**1,135,902**
II. Expenditures							
General Administrative							
P/R- Board of Supervisors	5,793	13,600	12,000	6,985	2,328	9,313	12,000
Payroll Taxes	444	903	918	689	230	918	918
Payroll Processing	600	750	715	450	150	600	1,000
Professional Services - Management Consulting Services	23,000	32,000	32,000	24,000	8,000	32,000	62,400
Professional Services - Construction Accounting Services	9,000	-	-	-	-	-	-
Professional Services - Planning & Coordinating Service	24,000	24,000	24,000	18,000	6,000	24,000	-
Professional Services - Administrative	3,500	3,500	3,500	2,625	875	3,500	-
Professional Services - Auditing Services	7,300	4,600	4,400	-	4,650	4,650	4,900
Professional Services - Engineering Services	4,005	3,902	4,000	1,146	2,808	3,954	4,000
Professional Services - Legal Services	14,214	16,291	15,000	6,976	8,277	15,253	15,169
Legal Advertisements	1,807	1,041	1,500	85	1,339	1,424	1,500
Insurance	14,066	15,012	40,000	20,264	6,601	26,865	30,895
Regulatory & Permit Fees	175	200	175	175	-	175	175
Bank Fees	594	-	300	3,489	1,163	4,652	600
Travel Per Diem	-	-	300	615	205	820	1,300
Meeting Room Rental	-	-	-	-	-	-	4,400
Postage & Printing	1,499	742	500	-	-	-	1,000
Website Compliance	2,015	2,015	2,015	2,136	-	2,136	1,515
Administrative Contingency	1,859	2,780	14,500	2,557	2,320	4,877	5,000
Total Administrative	**113,872**	**121,338**	**155,823**	**90,191**	**44,945**	**135,136**	**146,772**
Debt Administration							
Dissemination Agent	6,000	7,500	8,500	5,750	2,750	8,500	7,500
Trustee Fees	4,041	709	4,256	3,192	1,064	4,256	4,256
Arbitrage	475	475	475	-	475	475	475
Gap Loan - Cost of Issuance	-	-	7,800	7,800	-	7,800	-
Gap Loan Interest	-	-	18,853	9,533	9,320	18,853	10,464
Total Debt Administration	**10,516**	**8,684**	**39,885**	**26,275**	**13,609**	**39,885**	**22,695**
Physical Environment							

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	First Amendment FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Utilities							
Electricity (Irrigation & Pond Pumps)	855	923	6,000	801	267	1,068	1,100
Streetpole Lighting	99,675	150,034	141,732	128,641	42,880	171,522	162,798
Water	-	-	6,000	-	-	-	6,000
Solid Waste Collection & Refuse Services	-	-	-	-	-	-	400
Total Utilities	**100,530**	**150,957**	**153,732**	**129,442**	**43,147**	**172,590**	**170,298**
Common Areas & Right of Ways							
Professional Services - Comprehensive Field Services	13,750	15,000	15,000	11,250	3,750	15,000	15,600
Landscape Maintenance	246,683	224,856	294,856	-	56,214	56,214	-
Contracts - Landscape Maintenance	-	-	-	168,642	-	168,642	294,856
Contracts - Grounds Performance Monitoring	-	-	-	-	-	-	10,684
Landscape Replacement & Replenishment	-	88,216	60,000	64,433	21,478	85,911	60,000
Landscape - Mulch	-	54,096	30,000	-	30,000	30,000	30,000
Landscape - Tree/Palm Trimming	-	-	5,000	-	5,000	5,000	5,000
R&M - Irrigation	3,504	15,111	25,000	17,069	5,690	22,758	25,000
R&M - Signage	-	-	-	-	-	-	3,300
Maintenance Service	-	1,173	12,000	780	260	1,040	-
Misc - Pest Control & Wildlife Management	-	-	-	-	-	-	500
Misc - Holiday Lights & Decorations	-	4,490	25,000	-	25,000	25,000	10,000
Misc - Road Maintenance Cost Share	-	-	1,800	-	1,800	1,800	1,800
Total Common Areas & Right of Ways	**263,937**	**402,943**	**468,656**	**262,174**	**149,191**	**411,365**	**456,740**
Flood Control/Stormwater Management							
Lake/Pond Maintenance	20,697	8,621	14,100	-	3,150	3,150	-
Contracts - Aquatic Maintenance	-	-	-	9,450	-	9,450	12,600
Contracts - Fountain	-	-	-	-	-	-	900
R&M - Pond	-	-	15,000	-	-	-	15,900
Total Flood Control/Stormwater Management	**20,697**	**8,621**	**29,100**	**9,450**	**3,150**	**12,600**	**29,400**
Security							
Gate Maintenance & Perimeter Fence Repair	3,865	8,064	34,348	-	-	-	-
Contracts - Security Personnel	-	-	-	-	-	-	-
Contracts - Security Services & Monitoring Equipment	-	-	23,760	495	165	660	5,300
Contracts - Roving Patrols	-	-	-	-	-	-	-
R&M - Security Cameras & Equipment	350	1,320	660	1,417	-	1,417	18,460
R&M - Gates	-	-	-	4,875	1,625	6,500	3,500
R&M - Perimeter Fence	-	-	-	-	-	-	3,000
Key Fob / Entry System	-	-	10,000	-	10,000	10,000	10,000
Total Security	**4,215**	**9,384**	**68,768**	**6,787**	**11,790**	**18,577**	**40,260**
Capital & Contingency Reserves							
Emergency Response & Disaster Recovery	-	-	149,483	-	-	-	50,000

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	First Amendment FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Physical Environment Contingency	3,074	142,797	58,793	9,335	49,458	58,793	50,000
Total Capital & Contingency Reserves	**3,074**	**142,797**	**208,276**	**9,335**	**49,458**	**58,793**	**100,000**
Total Physical Environment	**392,452**	**714,701**	**928,532**	**417,188**	**256,736**	**673,924**	**796,698**
Amenity Center Operations							
Professional Services - Amenity Management	4,239	5,000	5,000	3,750	1,250	5,000	5,000
Misc. Amenity Center Repairs & Maintenance	-	-	-	-	-	-	700
Total Amenity Center Operations	**4,239**	**5,000**	**5,000**	**3,750**	**1,250**	**5,000**	**5,700**
Total Expenditures	**521,078**	**849,723**	**1,129,239**	**537,404**	**316,541**	**853,945**	**971,865**
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,992	(106,926)	(134,929)	551,876	(314,059)	237,817	164,037
III. Other Financing Sources (Uses)							
Gap Loan Proceeds	-	-	380,054	380,054	-	380,054	-
Gap Loan Repayment	-	-	(230,571)	(230,622)	51	(230,571)	-
Gap Loan Repayment (Hurricane Damage)	-	-	-	-	-	-	(149,483)
Gap Loan Reserve	-	-	(14,554)	(14,554)	14,554	-	(14,554)
Total Other Financing Sources (Uses)	**-**	**-**	**134,929**	**134,878**	**14,605**	**149,483**	**(164,037)**
IV. Net Change in Fund Balance	36,992	(106,926)	-	686,754	(299,454)	387,300	-
Fund Balance - Beginning	2,113	39,105	(67,821)	(67,821)	-	(67,821)	319,479
Transfer for Gap Loan Reserve	-	-	-	14,554	(14,554)	-	-
Fund Balance - Ending	**$ 39,105**	**$ (67,821)**	**$ (67,821)**	**$ 633,487**	**$ (314,008)**	**$ 319,479**	**$ 319,479**

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT
FY 2026 - 2027 BUDGET NARRATIVE

REVENUE

SPECIAL ASSESSMENTS - ON-ROLL

The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures.

EXPENDITURES

GENERAL ADMINISTRATIVE

P/R - BOARD OF SUPERVISORS

Chapter 190 of the Florida Statutes permits Board Supervisors to receive $200 per meeting attended. The budget assumes full attendance at all scheduled meetings for the fiscal year.

PAYROLL TAXES

Provides funding for required taxes associated with administrative, operational, or field staff payroll. This includes taxes on regular wages, overtime, and bonuses.

PAYROLL PROCESSING

Covers the cost of administering payroll for Supervisor compensation. This includes routine processing for each payroll cycle and additional year-end reporting and compliance filings.

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

The District receives Management, Accounting, Administrative, and Assessment services as part of the KAI Management Agreement. This line also includes IT-related costs for processing the District’s financial activities such as accounts payable, financial reporting, and budgeting, with the budget based on contracted fees outlined in the agreement.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District’s annual independent audit, required by Florida Statutes and the Rules of the Auditor General. The audit is conducted by Grau & Associates in accordance with government auditing standards.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, and general consultation. Services are provided by the District Engineer and the budget reflects expected usage and prior-year activity.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Services are provided by the District’s legal counsel and the budget reflects anticipated legal activity.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law.

INSURANCE

Covers premiums for the District's general liability, public officials, and property coverage as required to protect District assets and operations. Coverage is placed with Egis Insurance Advisors LLC and premiums are renewed annually based on current rates and exposures.

REGULATORY & PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency.

BANK FEES

Charges associated with the District's bank accounts. These fees cover monthly account maintenance, transaction processing, and other banking services necessary for financial operations.

TRAVEL PER DIEM

Provides reimbursement for District-related travel expenses incurred by Board Members or staff. Eligible costs may include mileage, lodging, meals, and other expenses consistent with Florida Statutes and District policies.

MEETING ROOM RENTAL

Provides for the rental of facilities to host public Board of Supervisors meetings. This line item accounts for anticipated costs based on meeting frequency and location availability.

POSTAGE & PRINTING

Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, vendors, etc.

WEBSITE COMPLIANCE

The District is required by Florida law to post adopted budgets, meeting agendas, and other public records on a compliant website. Hosting and ADA compliance services are provided by SchoolNow to maintain the District's public-records obligations.

ADMINISTRATIVE CONTINGENCY

Provides a reserve for unexpected administrative expenses or shortfalls in other administrative line items. This funding allows the District flexibility to address unforeseen needs without requiring a formal budget amendment.

DEBT ADMINISTRATION EXPENDITURES

DISSEMINATION AGENT

Provides for the continuing disclosure services required under Rule 15c2-12 of the Securities and Exchange Commission for District bonds. Services are provided by Kai Connected, LLC and DTS and include preparation and filing of required annual financial information and material event notices.

TRUSTEE FEES

Provides for the fees charged by the bond Trustee for administration of the District's bond indebtedness. Services are provided by US Bank and include trust accounting, disbursement, and reporting functions.

ARBITRAGE

Provides for arbitrage rebate calculation services required by the Internal Revenue Code for the District's tax-exempt bonds. These services are provided by the District's arbitrage rebate counsel on a recurring schedule over the life of the bonds.

GAP LOAN INTEREST

Provides for interest accrued on the outstanding balance of the gap loan during the period between issuance and repayment from annual tax collection proceeds.

PHYSICAL ENVIRONMENT EXPENDITURES

UTILITIES

ELECTRICITY

Provides for electric utility service to power District-owned facilities such as irrigation systems, entry features, fountains, or other common area infrastructure. Service is billed by Tampa Electric based on usage and applicable utility rates.

STREETPOLE LIGHTING

Provides for electric service and maintenance associated with streetlight poles located throughout the District. Service is billed by Gig Fiber, LLC based on the number of fixtures and applicable rate schedules.

WATER

Covers the cost of water utility services necessary to operate irrigation systems, fountains, and other common area features maintained by the District. Service is provided by the applicable utility provider and charges are based on usage and prevailing rates.

SOLID WASTE COLLECTION & REFUSE SERVICES

Provides for solid waste and refuse collection at District facilities and common areas. Service is provided by the District's solid waste collection provider on a recurring schedule consistent with the service agreement.

COMMON AREAS & RIGHT OF WAYS

PROFESSIONAL SERVICES - COMPREHENSIVE FIELD SERVICES

Provides for a dedicated field services contractor to perform routine inspections of the District's assets. Services are provided by Kai Connected, LLC and include coordinating with vendors, monitoring service levels, and reporting maintenance concerns.

CONTRACTS - LANDSCAPE MAINTENANCE

Provides for the contracted landscape maintenance services for the District. Services are performed by FCC for an annual amount of $294,856 under the terms of the landscape maintenance agreement. Includes routine mowing, fertilization, plant and turf care, and irrigation system inspections and minor repairs as outlined in the contract.

CONTRACTS - GROUNDS PERFORMANCE MONITORING

Provides recurring evaluations of overall grounds conditions, including landscape and pond areas, through scheduled monitoring and reporting. Supports early identification of maintenance needs to ensure consistent service quality and community appearance. Services are performed by Optic Systems for an annual amount of $10,684.

LANDSCAPE REPLACEMENT & REPLENISHMENT

Covers costs for the repair or replacement of landscaping materials outside of regular contractual services.

LANDSCAPE - MULCH

Covers the cost of repairing or replenishing mulch in common area landscape beds, separate from regularly scheduled landscape services.

LANDSCAPE - TREE/PALM TRIMMING

Covers the cost of trimming, pruning, and removing trees within the District's common areas as needed to maintain safety, visibility, and aesthetic standards.

R&M - IRRIGATION

Provides funding for ongoing repair and maintenance of the District's irrigation system, including valve replacement, line repairs, controller adjustments, and related service needs. This amount has been estimated based on historical trends, projected service levels, and anticipated cost changes.

R&M - SIGNAGE

Covers the cost of repairing, replacing, or maintaining community signage, including entry monuments, directional signs, and regulatory or informational signs located throughout the District.

MISC - PEST CONTROL & WILDLIFE MANAGEMENT

Provides for non-recurring pest and wildlife management services, including response to nuisance animals, rodents, or insect issues outside the scope of the routine pest-control contract. Services are performed by the District's pest and wildlife management provider on an as-needed basis.

MISC - HOLIDAY LIGHTS & DECORATIONS

Provides funding for the purchase, installation, and removal of seasonal and holiday decorations throughout the District's common areas to enhance community appearance and celebrate festive occasions.

MISC – ROAD MAINTENANCE COST SHARE

The District has entered into an agreement with an associated District effective April 1, 2022 to reserve an amount equal to ten percent (10%) of the District's future roadway milling and resurfacing maintenance costs dedicated to road resurface as stipulated by the County. The District has entered into an agreement with an associated District to reserve amounts dedicated to road resurface as stipulated by the County.

FLOOD CONTROL/STORMWATER MANAGEMENT

CONTRACTS - AQUATIC MAINTENANCE

Provides for the contracted treatment and maintenance of the District's stormwater ponds, lakes, and aquatic vegetation. Services may include algae control, shoreline management, water quality monitoring, and midge fly or invasive species treatment. Services are performed by Steadfast Environmental for an annual amount of $12,600.

CONTRACTS - FOUNTAIN

Provides for contracted maintenance of the District's pond and lake fountains that support water circulation and aeration. Services include routine inspections, cleaning, repairs, and operational adjustments to ensure proper functionality. Services are performed by the District's contracted fountain maintenance vendor for an annual cost of $900.

R&M - PONDS

Supports repairs, maintenance, and remediation of District stormwater ponds, including shoreline stabilization, minor erosion repairs, sediment buildup correction, and upkeep necessary to preserve proper function and appearance.

SECURITY

CONTRACTS - SECURITY SERVICES & MONITORING EQUIPMENT

Provides for contracted roving patrols of the District's common areas. Also covers operation and maintenance of perimeter gates and resident key fob access equipment. Services are performed by DC Integrations LLC and Spectrum for an annual amount of $5,300.

R&M - CAMERAS AND MONITORING

Provides for the routine maintenance, repair, and monitoring of the District's security camera systems. This may include replacement of damaged equipment, software updates to ensure continued functionality and safety coverage throughout the community.

R&M - GATES

Covers the cost of maintaining, repairing, and servicing the District's entry gates, including entry/exit arms, keypads, card readers, and related gate equipment to ensure reliable operation and resident access.

R&M - FENCING

Covers repairs and maintenance of perimeter, pool, or decorative fencing throughout the District, including gates, latches, and other hardware.

KEY FOB / ENTRY SYSTEM

Provides for the purchase and issuance of individual key fobs and barcodes for residents and authorized users to access District facilities and gated areas.

CAPITAL & CONTINGENCY RESERVES

EMERGENCY RESPONSE & DISASTER RECOVERY

Provides funding for non-recurring costs associated with hurricanes, severe weather, flooding, or other extraordinary events. These funds may be used for emergency response, temporary repairs, debris removal, and related services not otherwise included in routine maintenance contracts.

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year.

AMENITY CENTER OPERATIONS

PROFESSIONAL SERVICES - AMENITY MANAGEMENT

Covers onsite management, staffing, and coordination of daily amenity operations. Responsibilities include tracking and managing facility access keys, coordinating janitorial services, overseeing facility rental activities, and implementing general operating rules for the amenity center. Services are provided under the KAI Management Agreement.

MISC. AMENITY CENTER REPAIRS & MAINTENANCE

Funds unexpected or minor repairs necessary to maintain the functionality and aesthetics of the amenity center. This may include light plumbing, HVAC repairs, minor painting, fixture replacements, and other small-scale tasks not otherwise categorized.

OTHER FINANCING SOURCES (USES)

GAP LOAN REPAYMENT

Provides for the repayment of principal associated with the short-term gap loan issued to fund District operations prior to the receipt of annual assessment revenues. The loan is repaid using tax collection proceeds once received and is expected to be fully satisfied within the fiscal year.

GAP LOAN REQUIRED RESERVE

Provides for the required reserve established in connection with the gap loan, as required by the loan agreement, to ensure timely payment of debt service and related obligations during the period the loan is outstanding.

Southshore Bay Community Development District
Fiscal Year 2027 Annual Budget
Series 2024 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ -	$ 512,000	$ 513,408	$ -	$ 513,408	$ 512,002
	Debt Service Assessments - Lot Closings	512,257	-	-	-	-	-
	Developer Funding Agreement	81,439	-	-	-	-	-
	Interest	27,451	-	15,605	-	15,605	-
	Total Revenue	**621,147**	**512,000**	**529,013**	**-**	**529,013**	**512,002**
II.	**Expenditures**						
	Debt Service						
	Principal Debt Retirement	105,000	110,000	110,000	-	110,000	115,000
	Interest Expense	337,372	398,600	401,213	-	401,213	395,988
	Total Debt Service	**442,372**	**508,600**	**511,213**	**-**	**511,213**	**510,988**
	Total Expenditures	**442,372**	**508,600**	**511,213**	**-**	**511,213**	**510,988**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	178,775	3,400	17,800	-	17,800	1,015
III.	**Other Financing Sources (Uses)**						
	Interfund Transfer-Out	-	-	(255,981)	-	(255,981)	-
	Bond Closeout Expense	(2,500)	-	-	-	-	-
	Total Other Sources (Uses)	**(2,500)**	**-**	**(255,981)**	**-**	**(255,981)**	**-**
IV.	**Net Change In Fund Balance**	**176,275**	**3,400**	**(238,181)**	**-**	**(238,181)**	**1,015**
	Fund Balance - Beginning	567,183	743,458	743,458	-	743,458	**505,278**
	Fund Balance - Ending	**$ 743,458**	**$ 746,858**	**$ 505,278**	**$ -**	**$ 505,278**	**$ 506,292**

Southshore Bay Community Development District
$7,475,000 Capital Improvement Revenue Assessment Bonds, Series 2024

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Total Bond Value
5/1/26	110,000		200,606	310,606	310,606	7,260,000
11/1/26			197,994	197,994		7,260,000
5/1/27	115,000		197,994	312,994	510,988	7,145,000
11/1/27			195,263	195,263		7,145,000
5/1/28	120,000		195,263	315,263	510,525	7,025,000
11/1/28			192,413	192,413		7,025,000
5/1/29	130,000		192,413	322,413	514,825	6,895,000
11/1/29			189,325	189,325		6,895,000
5/1/30	135,000		189,325	324,325	513,650	6,760,000
11/1/30			186,119	186,119		6,760,000
5/1/31	140,000		186,119	326,119	512,238	6,620,000
11/1/31			182,794	182,794		6,620,000
5/1/32	150,000		182,794	332,794	515,588	6,470,000
11/1/32			178,763	178,763		6,470,000
5/1/33	155,000		178,763	333,763	512,525	6,315,000
11/1/33			174,597	174,597		6,315,000
5/1/34	165,000		174,597	339,597	514,194	6,150,000
11/1/34			170,163	170,163		6,150,000
5/1/35	175,000		170,163	345,163	515,325	5,975,000
11/1/35			165,459	165,459		5,975,000
5/1/36	185,000		165,459	350,459	515,919	5,790,000
11/1/36			160,488	160,488		5,790,000
5/1/37	195,000		160,488	355,488	515,975	5,595,000
11/1/37			155,247	155,247		5,595,000
5/1/38	205,000		155,247	360,247	515,494	5,390,000
11/1/38			149,738	149,738		5,390,000
5/1/39	215,000		149,738	364,738	514,475	5,175,000
11/1/39			143,959	143,959		5,175,000
5/1/40	225,000		143,959	368,959	512,919	4,950,000
11/1/40			137,913	137,913		4,950,000
5/1/41	240,000		137,913	377,913	515,825	4,710,000
11/1/41			131,463	131,463		4,710,000
5/1/42	255,000		131,463	386,463	517,925	4,455,000
11/1/42			124,609	124,609		4,455,000
5/1/43	270,000		124,609	394,609	519,219	4,185,000
11/1/43			117,353	117,353		4,185,000
5/1/44	280,000		117,353	397,353	514,706	3,905,000
11/1/44			109,828	109,828		3,905,000
5/1/45	300,000		109,828	409,828	519,656	3,605,000
11/1/45			101,391	101,391		3,605,000
5/1/46	315,000		101,391	416,391	517,781	3,290,000
11/1/46			92,531	92,531		3,290,000
5/1/47	335,000		92,531	427,531	520,063	2,955,000
11/1/47			83,109	83,109		2,955,000
5/1/48	355,000		83,109	438,109	521,219	2,600,000
11/1/48			73,125	73,125		2,600,000
5/1/49	375,000		73,125	448,125	521,250	2,225,000
11/1/49			62,578	62,578		2,225,000
5/1/50	395,000		62,578	457,578	520,156	1,830,000
11/1/50			51,469	51,469		1,830,000
5/1/51	420,000		51,469	471,469	522,938	1,410,000
11/1/51			39,656	39,656		1,410,000
5/1/52	445,000		39,656	484,656	524,313	965,000
11/1/52			27,141	27,141		965,000
5/1/53	470,000		27,141	497,141	524,281	495,000
11/1/53			13,922	13,922		495,000
5/1/54	495,000		13,922	508,922	522,844	0
Total	**7,370,000**		**7,417,419**	**14,787,419**	**14,787,419**	

Southshore Bay Community Development District
Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison

			TH Phase 6	TH Phase 5	Active Adult
AR = Total Expenditures - Net:	$1,135,902.02		$861,752.19	$24,014.08	$250,135.75
Plus: Early Payment Discount (4.0%)	$48,336.26		$36,670.31	$10,644.07	$10,644.07
Plus: County Collection Charges (2.0%)	$24,168.13		$24,168.13	$24,168.13	$24,168.13
Total Expenditures - GROSS	$1,208,406.40	[a]	$916,757.65	$25,546.90	$266,101.86
Total ERU:	679.53	[b]	210.66	5.87	463.00
Total AR / ERU - GROSS (as if all On-Roll):	**$1,778.31**	[a] / [b]	**$4,351.92**	**$4,351.92**	**$574.73**
Total AR / ERU - NET:	$1,671.61		$4,090.80	$122.52	$540.25

1. Equivalent Residential Unit (ERU) Allocation of Annual Operations and Maintenance Assessments

Product [1]	Units	ERU	Total ERU	% ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
Active Adult	463	1.00	463.00	68.14%	$540.25	$250,135.75	$574.73	$266,101.86
Production 22' (TH Phase 5)	196	0.03	5.87	0.86%	$122.52	$24,014.08	$130.34	$25,546.90
Production 22' (TH Phase 6)	464	0.45	210.66	31.00%	$1,857.22	$861,752.19	$1,975.77	$916,757.65
Total	**1123**		**679.53**	**100.00%**		**$1,135,902.02**		**$1,208,406.40**

2. Assessment Comparison Summary by Fiscal Year

Assessment Area 1 - Phases 4B, 5A, 5B, 6A, 6B, 7, and 8B

Product	Units	Operations & Maintenance [2]			Debt Service [2]			Total [2]			
		FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
Active Adult	363	$574.73	$547.36	5%	$0.00	$0.00	N/A	$574.73	$547.36	$27.37	5%
Total	**363**										

Active Adult Phase 8A

Product	Units	Operations & Maintenance [2]			Debt Service [2]			Total [2]			
		FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
Active Adult	100	$574.73	$547.36	5%	$0.00	$0.00	N/A	$574.73	$547.36	$27.37	5%
Total	**100**										

Assessment Area 2 - Phases 5, 6A, 6B and 6C

Product	Units	Operations & Maintenance [2]			Series 2024 Debt Service [2]			Total [2]			
		FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
Production 22' (TH Phase 5)	196	$130.34	$124.13	5%	$638.30	$638.30	0%	$768.64	$762.43	$6.21	1%
Production 22' (TH Phase 6)	464	$1,975.77	$1,681.07	18%	$904.26	$904.26	0%	$2,880.03	$2,585.33	$294.70	11%
Total	**660**										

1. The amounts shown are presented as if on roll and grossed up to account for collection costs and early payment discounts.
2. FY Proposed Fiscal Year Administrative Cost calculated at $540.25 per platted lot applied to 196 platted lots, reflecting a five percent annual increase from the $111.13 per lot rate established in January 2025 pursuant to the Administrative Cost Sharing Agreement.

EXHIBIT 5

AGENDA

RESOLUTION 2026-13

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

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

WHEREAS, the District's Board of Supervisors (the **"Board"**), is statutorily authorized to exercise the powers granted to the District; and

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

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

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

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

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

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

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

Passed and Adopted on August 10, 2026.

ATTEST:	**SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Print Name: ____________________	Michael S. Lawson
☐Secretary/☐Assistant Secretary	Chair of the Board of Supervisors

4918-7985-5035, v. 1

Exhibit A
Notice of Meetings
Fiscal Year 2026/2027
Southshore Bay Community Development District

As required by Chapters 189 and 190 of Florida Statutes, notice is hereby given that the Fiscal Year 2026/2027 Regular Meetings of the Board of Supervisors of the Southshore Bay Community Development District shall be held at **6:00 p.m. at the Hilton Garden Inn, 4328 Garden Vista Drive, Riverview, Florida 33578**. The meeting dates are as follows:

October 12, 2026
November 9, 2026
December 14, 2026
January 11, 2027
February 8, 2027
March 8, 2027
April 12, 2027
May 10, 2027
June 14, 2027
July 12, 2027
August 9, 2027
September 13, 2027

The meetings will be open to the public and will be conducted in accordance with the provisions of Florida Law for community development districts. Any meeting may be continued with no additional notice to a date, time and place to be specified on the record at a meeting. A copy of the agenda for the meetings listed above may be obtained from Kai, 2502 N. Rocky Point Drive, Suite 1000, Tampa, Florida 33607 at (813) 565-4663, one week prior to the meeting.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact Kai at (813) 565-4663. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for aid in contacting the District Office at least forty-eight (48) hours prior to the date of the hearing and meeting.

Each person who decides to appeal any action taken at the meetings is advised that the person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Kai, District Management

Publish: August 28, 2026 (Business Observer – Hillsborough County)

EXHIBIT 6

AGENDA

Financial Reporting Package

Southshore Bay Community Development District

Period Ending: 04/30/2026

Southshore Bay Community Development District

Balance Sheet as of 4/30/2026

Assets	Operating	301 - Debt Service 2024 (AA2) Fund	501 - Acquisition & Construction 2024 (AA2) Fund	Total
Cash - Operating				
101001 - Operating VNB #9802	$867,599.81			$867,599.81
Total Cash - Operating	**$867,599.81**			**$867,599.81**
Cash - Money Market, Reserves and Other				
101201 - Reserve BU #6930	$7,742.73			$7,742.73
Total Cash - Money Market, Reserves and Other	**$7,742.73**			**$7,742.73**
Accounts Receivable & Other Assets				
115100 - Accounts Receivable - Other	$129,023.45			$129,023.45
131101 - Due From 101 General Fund		$1,512.02		$1,512.02
155000 - Prepaid Items	$18,844.78			$18,844.78
156900 - Deposits - Non-Current	$3,600.00			$3,600.00
Total Accounts Receivable & Other Assets	**$151,468.23**	**$1,512.02**		**$152,980.25**
Investments				
151100 - Series 2024 (AA2) Revenue Account	$10,000.00	$554,336.22		$564,336.22
151104 - Series 2024 (AA2) Debt Service Reserve Account		$255,981.26		$255,981.26
151107 - Series 2024 (AA2) Acquisition & Construction Account			$6.44	$6.44
Total Investments	**$10,000.00**	**$810,317.48**	**$6.44**	**$820,323.92**
Total Assets	**$1,036,810.77**	**$811,829.50**	**$6.44**	**$1,848,646.71**

Southshore Bay Community Development District

Balance Sheet as of 4/30/2026

Liabilities / Equity	Operating	301 - Debt Service 2024 (AA2) Fund	501 - Acquisition & Construction 2024 (AA2) Fund	Total
Current Liability				
202000 - Accounts Payable	$507.00			$507.00
207301 - Due To 301 - Debt Service 2024 (AA2) Fund	$1,512.02			$1,512.02
218000 - Accrued Expenses	$11,050.00			$11,050.00
Total Current Liability	**$13,069.02**			**$13,069.02**
Fund Balance				
280000 - Fund Balance - Nonspendable	$9,043.03			$9,043.03
281000 - Fund Balance - Restricted	$14,553.81	$743,458.78	$3,134.84	$761,147.43
284000 - Fund Balance - Unassigned	($76,864.23)			($76,864.23)
Total Fund Balance	**($53,267.39)**	**$743,458.78**	**$3,134.84**	**$693,326.23**
Net Change in Fund Balance				
33750 - Net Income	$1,077,009.14	$68,370.72	($3,128.40)	$1,142,251.46
Total Net Change in Fund Balance	**$1,077,009.14**	**$68,370.72**	**($3,128.40)**	**$1,142,251.46**
Total Liabilities / Equity	**$1,036,810.77**	**$811,829.50**	**$6.44**	**$1,848,646.71**

Southshore Bay Community Development District

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget

Operating Income

Income

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
325201 - Special Assessments - On-Roll	2,936.41	82,859.18	(79,922.77)	994,871.18	580,014.26	414,856.92	994,310.13
325202 - Special Assessments - Off-Roll	-	-	-	83,788.79	-	83,788.79	-
361100 - Interest	3,324.24	-	3,324.24	4,170.73	-	4,170.73	-
369900 - Miscellaneous Revenues	-	-	-	985.14	-	985.14	-
Total Income	**6,260.65**	**82,859.18**	**(76,598.53)**	**1,083,815.84**	**580,014.26**	**503,801.58**	**994,310.13**

Other Financing Sources

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
384011 - Gap Loan Proceeds - Other Financing Source	-	-	-	380,054.00	380,054.00	-	380,054.00
Total Other Financing Sources	**-**	**-**	**-**	**380,054.00**	**380,054.00**	**-**	**380,054.00**
Total Income	**6,260.65**	**82,859.18**	**(76,598.53)**	**1,463,869.84**	**960,068.26**	**503,801.58**	**1,374,364.13**

Operating Expense

General Administration

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
513001 - P/R - Board Of Supervisors	800.00	1,000.00	200.00	6,000.00	7,000.00	1,000.00	12,000.00
513002 - Payroll Taxes	61.20	76.50	15.30	596.70	535.50	(61.20)	918.00
513003 - Payroll Processing Fees	50.00	59.58	9.58	400.00	417.06	17.06	715.00
513101 - Professional Services - Management Consulting Services	2,666.67	2,666.67	-	18,666.69	18,666.69	-	32,000.00
513104 - Professional Services - Planning & Coordinating Service	2,000.00	2,000.00	-	14,000.00	14,000.00	-	24,000.00
513105 - Professional Services - Administrative Service	291.66	291.67	.01	2,041.62	2,041.69	.07	3,500.00
513106 - Professional Services - Auditing Services	-	366.67	366.67	-	2,566.69	2,566.69	4,400.00
513107 - Professional Services - Engineering Services	-	333.33	333.33	-	2,333.31	2,333.31	4,000.00
513108 - Professional Services - Legal Services	774.00	1,250.00	476.00	6,296.05	8,750.00	2,453.95	15,000.00
513201 - Legal Advertisements	-	125.00	125.00	-	875.00	875.00	1,500.00
513202 - Insurance	-	3,333.33	3,333.33	13,492.06	23,333.31	9,841.25	40,000.00
513204 - Regulatory And Permit Fees	-	14.58	14.58	175.00	102.06	(72.94)	175.00
513205 - Bank Fees	-	25.00	25.00	-	175.00	175.00	300.00
513206 - Travel Per Diem	42.59	25.00	(17.59)	614.74	175.00	(439.74)	300.00
513208 - Postage And Printing	-	41.67	41.67	-	291.69	291.69	500.00
513209 - Website Compliance (dev & hosting)	376.25	167.92	(208.33)	1,383.77	1,175.44	(208.33)	2,015.00
513901 - Administrative Contingency	175.00	1,208.33	1,033.33	1,459.00	8,458.31	6,999.31	14,500.00
Total General Administration	**7,237.37**	**12,985.25**	**5,747.88**	**65,125.63**	**90,896.75**	**25,771.12**	**155,823.00**

Debt Administration

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
517101 - Dissemination Agent	2,000.00	708.33	(1,291.67)	4,749.98	4,958.31	208.33	8,500.00
517102 - Trustee Fees	354.68	354.68	-	2,482.76	2,482.76	-	4,256.13
517103 - Arbitrage	-	39.58	39.58	-	277.06	277.06	475.00
517201 - Gap Loan Repayment	-			-	230,571.00	230,571.00	230,571.00

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
517202 - Gap Loan Required Reserve	-	-	-	14,553.81	14,554.00	.19	14,554.00
517203 - Gap Loan - Cost Of Issuance	-	650.00	650.00	7,800.00	4,550.00	(3,250.00)	7,800.00
517204 - Gap Loan Interest	-	1,571.12	1,571.12	-	10,997.84	10,997.84	18,853.46
539901 - Hurricane Damage (GAP Loan)	-	12,456.92	12,456.92	-	87,198.44	87,198.44	149,483.00
Total Debt Administration	**2,354.68**	**15,780.63**	**13,425.95**	**29,586.55**	**355,589.41**	**326,002.86**	**434,492.59**
Security							
529102 - Contracts - Security Cameras & Monitoring Equipment	165.00	1,980.00	1,815.00	495.00	13,860.00	13,365.00	23,760.00
529201 - R&M Cameras And Monitoring	-	55.00	55.00	1,416.93	385.00	(1,031.93)	660.00
529202 - R&M - Gates	4,420.00	2,862.33	(1,557.67)	4,420.00	20,036.31	15,616.31	34,348.00
529301 - Key Fob / Entry System	-	833.33	833.33	-	5,833.31	5,833.31	10,000.00
Total Security	**4,585.00**	**5,730.66**	**1,145.66**	**6,331.93**	**40,114.62**	**33,782.69**	**68,768.00**
Utilities							
531101 - Electricity	-	500.00	500.00	527.02	3,500.00	2,972.98	6,000.00
531201 - Streetpole Lighting	13,851.00	11,811.00	(2,040.00)	96,957.00	82,677.00	(14,280.00)	141,732.00
533101 - Water (Metro) Service Address Meter #01	-	500.00	500.00	-	3,500.00	3,500.00	6,000.00
Total Utilities	**13,851.00**	**12,811.00**	**(1,040.00)**	**97,484.02**	**89,677.00**	**(7,807.02)**	**153,732.00**
Flood Control/Stormwater Management							
538101 - Contracts - Aquatic Maintenance	1,050.00	1,175.00	125.00	7,350.00	8,225.00	875.00	14,100.00
538301 - R&M - Ponds	-	1,250.00	1,250.00	-	8,750.00	8,750.00	15,000.00
Total Flood Control/Stormwater Management	**1,050.00**	**2,425.00**	**1,375.00**	**7,350.00**	**16,975.00**	**9,625.00**	**29,100.00**
Common Areas & Right of Ways							
539001 - Professional Services - Comprehensive Field Services	1,250.00	1,250.00	-	8,750.00	8,750.00	-	15,000.00
539101 - Contracts - Landscaping Maintenance	18,738.00	24,571.33	5,833.33	131,166.00	171,999.31	40,833.31	294,856.00
539201 - Landscape Replacement & Replenishment	5,578.73	5,000.00	(578.73)	20,821.66	35,000.00	14,178.34	60,000.00
539202 - Landscape - Mulch	-	2,500.00	2,500.00	-	17,500.00	17,500.00	30,000.00
539203 - Landscape - Tree/Palm Trimming	-	416.67	416.67	-	2,916.69	2,916.69	5,000.00
539212 - Maintenance Service	-	1,000.00	1,000.00	-	7,000.00	7,000.00	12,000.00
539301 - R&M - Irrigation	-	2,083.33	2,083.33	8,500.20	14,583.31	6,083.11	25,000.00
539402 - Misc - Holiday Lights & Decorations	-	2,083.33	2,083.33	-	14,583.31	14,583.31	25,000.00
539403 - Misc - Road Maintenance Cost Share	-	150.00	150.00	-	1,050.00	1,050.00	1,800.00
539990 - Physical Environment Contingency	1,014.00	4,899.39	3,885.39	8,828.02	34,295.73	25,467.71	58,792.73
Total Common Areas & Right of Ways	**26,580.73**	**43,954.05**	**17,373.32**	**178,065.88**	**307,678.35**	**129,612.47**	**527,448.73**
Amenity Center Operations							
579101 - Professional Services - Amenity Management	416.67	416.67	-	2,916.69	2,916.69	-	5,000.00

Southshore Bay Community Development District

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Total Amenity Center Operations	**416.67**	**416.67**	**-**	**2,916.69**	**2,916.69**	**-**	**5,000.00**
Total Expense	**56,075.45**	**94,103.26**	**38,027.81**	**386,860.70**	**903,847.82**	**516,987.12**	**1,374,364.32**
Operating Net Total	**(49,814.80)**	**(11,244.08)**	**(38,570.72)**	**1,077,009.14**	**56,220.44**	**1,020,788.70**	**(.19)**

Southshore Bay Community Development District

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget

301 - Debt Service 2024 (AA2) Fund Income

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
325201 - Special Assessments - On-Roll	1,512.02	42,666.67	(41,154.65)	512,281.02	298,666.69	213,614.33	512,000.00
361100 - Interest	1,574.11	-	1,574.11	12,677.21	-	12,677.21	-
Total Income	**3,086.13**	**42,666.67**	**(39,580.54)**	**524,958.23**	**298,666.69**	**226,291.54**	**512,000.00**
Total Income	**3,086.13**	**42,666.67**	**(39,580.54)**	**524,958.23**	**298,666.69**	**226,291.54**	**512,000.00**

301 - Debt Service 2024 (AA2) Fund Expense

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Debt Administration							
517301 - Principal Debt Retirement	-	-	-	-	-	-	110,000.00
517311 - Interest Expense	-	-	-	200,606.26	197,993.76	(2,612.50)	398,600.02
Total Debt Administration	**-**	**-**	**-**	**200,606.26**	**197,993.76**	**(2,612.50)**	**508,600.02**
Other Financing Sources Uses							
581000 - Inter-Fund Transfer Out	255,981.25	-	(255,981.25)	255,981.25	-	(255,981.25)	-
Total Other Financing Sources Uses	**255,981.25**	**-**	**(255,981.25)**	**255,981.25**	**-**	**(255,981.25)**	**-**
Total Expense	**255,981.25**	**-**	**(255,981.25)**	**456,587.51**	**197,993.76**	**(258,593.75)**	**508,600.02**
301 - Debt Service 2024 (AA2) Fund Net Total	**(252,895.12)**	**42,666.67**	**(295,561.79)**	**68,370.72**	**100,672.93**	**(32,302.21)**	**3,399.98**

Southshore Bay Community Development District

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget

501 - Acquisition & Construction 2024 (AA2) Fund Income

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
361100 - Interest	.02	-	.02	54.49	-	54.49	-
Total Income	**.02**	**-**	**.02**	**54.49**	**-**	**54.49**	**-**
Other Financing Sources							
381000 - Inter-Fund Transfer In	255,981.25	-	255,981.25	255,981.25	-	255,981.25	-
Total Other Financing Sources	**255,981.25**	**-**	**255,981.25**	**255,981.25**	**-**	**255,981.25**	**-**
Total Income	**255,981.27**	**-**	**255,981.27**	**256,035.74**	**-**	**256,035.74**	**-**

501 - Acquisition & Construction 2024 (AA2) Fund Expense

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Common Areas & Right of Ways							
539999 - Construction in Progress	255,981.25	-	(255,981.25)	259,164.14	-	(259,164.14)	-
Total Common Areas & Right of Ways	**255,981.25**	**-**	**(255,981.25)**	**259,164.14**	**-**	**(259,164.14)**	**-**
Total Expense	**255,981.25**	**-**	**(255,981.25)**	**259,164.14**	**-**	**(259,164.14)**	**-**
501 - Acquisition & Construction 2024 (AA2) Fund Net Total	**.02**	**-**	**.02**	**(3,128.40)**	**-**	**(3,128.40)**	**-**
Net Total	**(302,709.90)**	**31,422.59**	**(334,132.49)**	**1,142,251.46**	**156,893.37**	**985,358.09**	**3,399.79**

Southshore Bay Community Development District

Bank Register Report 4/1/2026 - 4/30/2026

Date	Description	Type	R	Check No	Amount
Operating VNB #9802					
	Balance as of 4/1/2026				**$1,331,106.48**
4/8/2026	Kai Connected LLC CDD	Invoice ACH	R		($1,666.67)
4/8/2026	Transfer from BU Reserve - 9854316930	Transfer In	R	ACH	$120,000.00
4/15/2026	Ira D Draper - BOS meeting 4/13/26	Invoice (Expense/AutoDraft)	R	41	($200.65)
4/15/2026	Engage PEO - BOS meeting 4/13/26	Invoice (Expense/AutoDraft)	R	ACH041526	($753.14)
4/21/2026	Transfer to Trust 2024 (AA2) Revenue Account - FY26 tax allocations due to debt service	Transfer Out	R	ACH	($510,769.00)
4/21/2026	Transfer from Trust 2024 (AA2) Revenue Account - to correct fund on transfer	Transfer In	R	ACH	$500,769.00
4/21/2026	Transfer to Trust 2024 (AA2) Revenue Account - to correct fund on transfer	Transfer Out	R	ACH	($510,769.00)
4/22/2026	ECS Integrations LLC	Invoice ACH	R		($165.00)
4/22/2026	Florida Commercial Care, INC.	Invoice ACH	R		($4,732.87)
4/22/2026	Gig Fiber LLC - Streetleaf	Invoice ACH	R		($12,051.00)
4/22/2026	Kai Connected LLC CDD	Invoice ACH	R		($500.00)
4/22/2026	Gig Fiber LLC - Streetleaf	Invoice ACH	R		($1,800.00)
4/22/2026	Straley Robin Vericker	Invoice Check	R	10001	($774.00)
4/22/2026	Florida Commercial Care, INC.	Invoice Check	R	10002	($3,498.00)
4/22/2026	Florida Commercial Care, INC.	Invoice Check	R	10002	($4,399.69)
4/22/2026	Florida Commercial Care, INC.	Invoice Check	R	10002	($4,266.00)
4/22/2026	Florida Commercial Care, INC.	Invoice Check	R	10002	($10,974.00)
4/23/2026	ECS Integrations LLC	Invoice ACH	R		($330.00)
4/23/2026	ECS Integrations LLC	Invoice ACH	R		($210.00)
4/27/2026	ECS INTEGRATIONS LLC	Invoice Check	R	10003	($855.00)
4/27/2026	Kai Connected LLC CDD	Invoice ACH	R		($1,500.00)
4/27/2026	Compliance View 360, LLC	Invoice ACH	R		($507.00)
4/27/2026	Gate Pros, Inc.	Invoice Check	R	10004	($2,805.00)
4/27/2026	ECS INTEGRATIONS LLC	Invoice Check	R	10003	($220.00)
4/27/2026	Gig Fiber LLC - Streetleaf	Invoice ACH	R		($13,851.00)
4/30/2026	April Interest	Interest	R	ACH	$3,321.35
				Total	**($463,506.67)**
				Balance as of 4/30/2026	**$867,599.81**
Reserve BU #6930					
	Balance as of 4/1/2026				**$123,291.41**

Southshore Bay Community Development District

Bank Register Report 4/1/2026 - 4/30/2026

Date	Description	Type	R	Check No	Amount
4/7/2026	FY2026 On-roll assessments installment collections 03/01-03/31	Misc Deposit	R	ACH040726	$4,417.16
4/8/2026	Transfer to VNB Operating - 7225079802	Transfer Out	R	ACH	($120,000.00)
4/23/2026	FY2026 On-roll assessments installment collections 03/01-03/31	Misc Deposit	R	ACH040726	$31.27
4/30/2026	April Interest	Interest	R	ACH	$2.89
				Total	**($115,548.68)**
				Balance as of 4/30/2026	**$7,742.73**

Trust 2024 (AA2) Acquisition & Construction Account

Date	Description	Type	R	Check No	Amount
	Balance as of 4/1/2026				**$6.42**
4/1/2026	April Interest	Interest	R	ACH	$0.02
4/14/2026	Transfer from Trust 2024 (AA2) Debt Service Reserve Account - RESERVE ACCOUNT RELEASE CONDITIONS NO. 1 MET PER DISTRICT LETTER DATED 4/9/2026, RESERVE EXCESS TO CONSTRUCTION ACCT PER SECTION 405 OF THE SECOND SUPPLEMENTAL INDENTURE	Transfer In	R	ACH	$255,981.25
4/24/2026	Dune FB Debt, LLC - Req 2024-18	Invoice (Expense/AutoDraft)	R	wire	($255,981.25)
				Total	**$0.02**
				Balance as of 4/30/2026	**$6.44**

Trust 2024 (AA2) Debt Service Reserve Account

Date	Description	Type	R	Check No	Amount
	Balance as of 4/1/2026				**$511,962.51**
4/1/2026	April Interest	Interest	R	ACH	$1,455.02
4/14/2026	Transfer to Trust 2024 (AA2) Acquisition & Construction Account - RESERVE ACCOUNT RELEASE CONDITIONS NO. 1 MET PER DISTRICT LETTER DATED 4/9/2026, RESERVE EXCESS TO CONSTRUCTION ACCT PER SECTION 405 OF THE SECOND SUPPLEMENTAL INDENTURE	Transfer Out	R	ACH	($255,981.25)
4/30/2026	Transfer to Trust 2024 (AA2) Revenue Account - interest transfer	Transfer Out	R	ACH	($1,455.02)
				Total	**($255,981.25)**
				Balance as of 4/30/2026	**$255,981.26**

Trust 2024 (AA2) Revenue Account

Date	Description	Type	R	Check No	Amount
	Balance as of 4/1/2026				**$41,993.11**
4/1/2026	April Interest	Interest	R	ACH	$119.09
4/21/2026	Transfer from Operating VNB 7225079802 - FY26 tax allocations due to debt service	Transfer In	R	ACH	$510,769.00
4/21/2026	Transfer to Operating VNB #9802 - to correct fund on transfer	Transfer Out	R	ACH	($500,769.00)
4/21/2026	Transfer from Operating VNB #9802 - to correct fund on transfer	Transfer In	R	ACH	$510,769.00
4/30/2026	Transfer from Trust 2024 (AA2) Debt Service Reserve Account - interest transfer	Transfer In	R	ACH	$1,455.02

Date	Description	Type	R	Check No	Amount
				Total	**$522,343.11**
				Balance as of 4/30/2026	**$564,336.22**

Southshore Bay Community Development District

Bank Account Reconciliation for Period 4/30/2026

Reconciliation Summary

Bank Account	Bank Bal.	Uncleared Items	Adj. Balance	Book Balance	Status
Operating VNB #9802	881,479.81	-13,880.00	867,599.81	867,599.81	Balanced
Reserve BU #6930	7,742.73	0.00	7,742.73	7,742.73	Balanced
Trust 2024 (AA2) Revenue Account	554,336.22	10,000.00	564,336.22	564,336.22	Balanced
Trust 2024 (AA2) Sinking Fund Account	0.00	0.00	0.00	0.00	Balanced
Trust 2024 (AA2) Interest Account	0.00	0.00	0.00	0.00	Balanced
Series 2024 (AA2) Prepayment Account	0.00	0.00	0.00	0.00	Balanced
Trust 2024 (AA2) Debt Service Reserve Account	255,981.26	0.00	255,981.26	255,981.26	Balanced
Trust 2024 (AA2) Acquisition & Construction Account	6.44	0.00	6.44	6.44	Balanced

Unreconciled Items

Date	Description	Check No	Amount
Operating VNB #9802			
4/21/2026	Transfer from Trust 2024 (AA2) Revenue Account - to correct fund on transfer		500,769.00
4/21/2026	Transfer to Trust 2024 (AA2) Revenue Account - to correct fund on transfer		-510,769.00
4/27/2026	ECS INTEGRATIONS LLC	10003	-855.00
4/27/2026	Gate Pros, Inc.	10004	-2,805.00
4/27/2026	ECS INTEGRATIONS LLC	10003	-220.00
		Total Operating VNB #9802	**-13,880.00**
Reserve BU #6930			
3/31/2026	General Journal	116	-0.32
3/31/2026	Florida Commercial Care, Inc.		0.00
3/31/2026	General Journal	116	0.32
		Total Reserve BU #6930	**0.00**
Trust 2024 (AA2) Revenue Account			
4/21/2026	Transfer to Operating VNB #9802 - to correct fund on transfer		-500,769.00
4/21/2026	Transfer from Operating VNB #9802 - to correct fund on transfer		510,769.00
		Total Trust 2024 (AA2) Revenue Account	**10,000.00**

Southshore Bay Community Development District

Bank Account Reconciliation for Period 4/30/2026

Reconciled Items

Date	Description	Check No	Amount
Operating VNB #9802			
4/8/2026	Transfer from BU Reserve - 9854316930		120,000.00
4/30/2026	April Interest		3,321.35
4/8/2026	Kai Connected LLC CDD	ACH	-1,666.67
4/15/2026	Ira D Draper - BOS meeting 4/13/26	41	-200.65
4/15/2026	Engage PEO - BOS meeting 4/13/26	ACH041526	-753.14
4/21/2026	Transfer to Trust 2024 (AA2) Revenue Account - FY26 tax allocations due to debt service		-510,769.00
4/22/2026	ECS Integrations LLC	ACH	-165.00
4/22/2026	Florida Commercial Care, INC.	ACH	-4,732.87
4/22/2026	Gig Fiber LLC - Streetleaf	ACH	-12,051.00
4/22/2026	Kai Connected LLC CDD	ACH	-500.00
4/22/2026	Gig Fiber LLC - Streetleaf	ACH	-1,800.00
4/22/2026	Straley Robin Vericker	10001	-774.00
4/22/2026	Florida Commercial Care, INC.	10002	-3,498.00
4/22/2026	Florida Commercial Care, INC.	10002	-4,399.69
4/22/2026	Florida Commercial Care, INC.	10002	-4,266.00
4/22/2026	Florida Commercial Care, INC.	10002	-10,974.00
4/23/2026	ECS Integrations LLC	ACH	-330.00
4/23/2026	ECS Integrations LLC	ACH	-210.00
4/27/2026	Kai Connected LLC CDD	ACH	-1,500.00
4/27/2026	Compliance View 360, LLC	ACH	-507.00
4/27/2026	Gig Fiber LLC - Streetleaf	ACH	-13,851.00
		Total Operating VNB #9802	**-449,626.67**
Reserve BU #6930			
4/7/2026	FY2026 On-roll assessments installment collections 03/01-03/31	ACH040726	4,417.16
4/23/2026	FY2026 On-roll assessments installment collections 03/01-03/31	ACH040726	31.27
4/30/2026	April Interest		2.89
3/19/2026	Gig Fiber, LLC - Streetleaf	100362	-1,800.00
3/27/2026	Straley Robin Vericker	100369	-1,326.00
3/27/2026	Compliance View 360 LLC	100368	-507.00
3/27/2026	ECS Integrations LLC	100367	-470.00
3/27/2026	Kai	100366	-369.00
4/8/2026	Transfer to VNB Operating - 7225079802		-120,000.00
		Total Reserve BU #6930	**-120,020.68**

Southshore Bay Community Development District

Bank Account Reconciliation for Period 4/30/2026

Date	Description	Check No	Amount
Trust 2024 (AA2) Acquisition & Construction Account			
4/1/2026	April Interest		0.02
4/14/2026	Transfer from Trust 2024 (AA2) Debt Service Reserve Account - RESERVE ACCOUNT RELEASE CONDITIONS NO. 1 MET PER DISTRICT LETTER DATED 4/9/2026, RESERVE EXCESS TO CONSTRUCTION ACCT PER SECTION 405 OF THE SECOND SUPPLEMENTAL INDENTURE		255,981.25
4/24/2026	Dune FB Debt, LLC - Req 2024-18	wire	-255,981.25
	Total Trust 2024 (AA2) Acquisition & Construction Account		**0.02**
Trust 2024 (AA2) Debt Service Reserve Account			
4/1/2026	April Interest		1,455.02
4/14/2026	Transfer to Trust 2024 (AA2) Acquisition & Construction Account - RESERVE ACCOUNT RELEASE CONDITIONS NO. 1 MET PER DISTRICT LETTER DATED 4/9/2026, RESERVE EXCESS TO CONSTRUCTION ACCT PER SECTION 405 OF THE SECOND SUPPLEMENTAL INDENTURE		-255,981.25
4/30/2026	Transfer to Trust 2024 (AA2) Revenue Account - interest transfer		-1,455.02
	Total Trust 2024 (AA2) Debt Service Reserve Account		**-255,981.25**
Trust 2024 (AA2) Revenue Account			
4/1/2026	April Interest		119.09
4/21/2026	Transfer from Operating VNB 7225079802 - FY26 tax allocations due to debt service		510,769.00
4/30/2026	Transfer from Trust 2024 (AA2) Debt Service Reserve Account - interest transfer		1,455.02
	Total Trust 2024 (AA2) Revenue Account		**512,343.11**

EXHIBIT 7

AGENDA

Financial Reporting Package

Southshore Bay Community Development District

Period Ending: 05/31/2026

Southshore Bay Community Development District

Balance Sheet as of 5/31/2026

Assets	Operating	301 - Debt Service 2024 (AA2) Fund	501 - Acquisition & Construction 2024 (AA2) Fund	Total
Cash - Operating				
101001 - Operating VNB #9802	$600,822.43			$600,822.43
Total Cash - Operating	**$600,822.43**			**$600,822.43**
Cash - Money Market, Reserves and Other				
101201 - Reserve BU #6930	$4,786.88			$4,786.88
Total Cash - Money Market, Reserves and Other	**$4,786.88**			**$4,786.88**
Accounts Receivable & Other Assets				
115100 - Accounts Receivable - Other	$129,023.45			$129,023.45
131101 - Due From 101 General Fund		$1,887.61		$1,887.61
155000 - Prepaid Items	$18,155.52			$18,155.52
156900 - Deposits - Non-Current	$3,600.00			$3,600.00
Total Accounts Receivable & Other Assets	**$150,778.97**	**$1,887.61**		**$152,666.58**
Investments				
151100 - Series 2024 (AA2) Revenue Account	$10,000.00	$245,233.40		$255,233.40
151104 - Series 2024 (AA2) Debt Service Reserve Account		$255,981.26		$255,981.26
151107 - Series 2024 (AA2) Acquisition & Construction Account			$234.70	$234.70
Total Investments	**$10,000.00**	**$501,214.66**	**$234.70**	**$511,449.36**
Total Assets	**$766,388.28**	**$503,102.27**	**$234.70**	**$1,269,725.25**

Southshore Bay Community Development District

Balance Sheet as of 5/31/2026

Liabilities / Equity	Operating	301 - Debt Service 2024 (AA2) Fund	501 - Acquisition & Construction 2024 (AA2) Fund	Total
Current Liability				
202000 - Accounts Payable	$62,179.01			$62,179.01
207301 - Due To 301 - Debt Service 2024 (AA2) Fund	$1,887.61			$1,887.61
218000 - Accrued Expenses	$16,050.00			$16,050.00
Total Current Liability	**$80,116.62**			**$80,116.62**
Fund Balance				
280000 - Fund Balance - Nonspendable	$9,043.03			$9,043.03
281000 - Fund Balance - Restricted	$14,553.81	$743,458.78	$3,134.84	$761,147.43
284000 - Fund Balance - Unassigned	($76,864.23)			($76,864.23)
Total Fund Balance	**($53,267.39)**	**$743,458.78**	**$3,134.84**	**$693,326.23**
Net Change in Fund Balance				
33750 - Net Income	$739,539.05	($240,356.51)	($2,900.14)	$496,282.40
Total Net Change in Fund Balance	**$739,539.05**	**($240,356.51)**	**($2,900.14)**	**$496,282.40**
Total Liabilities / Equity	**$766,388.28**	**$503,102.27**	**$234.70**	**$1,269,725.25**

Southshore Bay Community Development District

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	Current Period			Year To Date			Annual
	Actual	**Budget**	**Variance**	**Actual**	**Budget**	**Variance**	**Budget**
Operating Income							
Income							
325201 - Special Assessments - On-Roll	729.42	82,859.18	(82,129.76)	995,600.60	662,873.44	332,727.16	994,310.13
325202 - Special Assessments - Off-Roll	-	-	-	83,788.79	-	83,788.79	-
361100 - Interest	1,708.80	-	1,708.80	5,879.53	-	5,879.53	-
369900 - Miscellaneous Revenues	-	-	-	985.14	-	985.14	-
Total Income	**2,438.22**	**82,859.18**	**(80,420.96)**	**1,086,254.06**	**662,873.44**	**423,380.62**	**994,310.13**
Other Financing Sources							
384011 - Gap Loan Proceeds - Other Financing Source	-	-	-	380,054.00	380,054.00	-	380,054.00
Total Other Financing Sources	**-**	**-**	**-**	**380,054.00**	**380,054.00**	**-**	**380,054.00**
Total Income	**2,438.22**	**82,859.18**	**(80,420.96)**	**1,466,308.06**	**1,042,927.44**	**423,380.62**	**1,374,364.13**
Operating Expense							
General Administration							
513001 - P/R - Board Of Supervisors	-	1,000.00	1,000.00	6,000.00	8,000.00	2,000.00	12,000.00
513002 - Payroll Taxes	-	76.50	76.50	596.70	612.00	15.30	918.00
513003 - Payroll Processing Fees	-	59.58	59.58	400.00	476.64	76.64	715.00
513101 - Professional Services - Management Consulting Services	2,666.67	2,666.67	-	21,333.36	21,333.36	-	32,000.00
513104 - Professional Services - Planning & Coordinating Service	2,000.00	2,000.00	-	16,000.00	16,000.00	-	24,000.00
513105 - Professional Services - Administrative Service	291.66	291.67	.01	2,333.28	2,333.36	.08	3,500.00
513106 - Professional Services - Auditing Services	-	366.67	366.67	-	2,933.36	2,933.36	4,400.00
513107 - Professional Services - Engineering Services	-	333.33	333.33	-	2,666.64	2,666.64	4,000.00
513108 - Professional Services - Legal Services	660.00	1,250.00	590.00	6,956.05	10,000.00	3,043.95	15,000.00
513201 - Legal Advertisements	85.31	125.00	39.69	85.31	1,000.00	914.69	1,500.00
513202 - Insurance	4,513.62	3,333.33	(1,180.29)	18,005.68	26,666.64	8,660.96	40,000.00
513204 - Regulatory And Permit Fees	-	14.58	14.58	175.00	116.64	(58.36)	175.00
513205 - Bank Fees	1,125.09	25.00	(1,100.09)	1,125.09	200.00	(925.09)	300.00
513206 - Travel Per Diem	-	25.00	25.00	614.74	200.00	(414.74)	300.00
513208 - Postage And Printing	-	41.67	41.67	-	333.36	333.36	500.00
513209 - Website Compliance (dev & hosting)	376.25	167.92	(208.33)	1,760.02	1,343.36	(416.66)	2,015.00
513901 - Administrative Contingency	732.00	1,208.33	476.33	2,191.00	9,666.64	7,475.64	14,500.00
Total General Administration	**12,450.60**	**12,985.25**	**534.65**	**77,576.23**	**103,882.00**	**26,305.77**	**155,823.00**
Debt Administration							
517101 - Dissemination Agent	500.00	708.33	208.33	5,249.98	5,666.64	416.66	8,500.00
517102 - Trustee Fees	354.68	354.68	-	2,837.44	2,837.44	-	4,256.13
517103 - Arbitrage	-	39.58	39.58	-	316.64	316.64	475.00
517201 - Gap Loan Repayment	230,622.10	-	(230,622.10)	230,622.10	230,571.00	(51.10)	230,571.00

Southshore Bay Community Development District

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
517202 - Gap Loan Required Reserve	-	-	-	14,553.81	14,554.00	.19	14,554.00
517203 - Gap Loan - Cost Of Issuance	-	650.00	650.00	7,800.00	5,200.00	(2,600.00)	7,800.00
517204 - Gap Loan Interest	9,533.02	1,571.12	(7,961.90)	9,533.02	12,568.96	3,035.94	18,853.46
539901 - Hurricane Damage (GAP Loan)	-	12,456.92	12,456.92	-	99,655.36	99,655.36	149,483.00
Total Debt Administration	**241,009.80**	**15,780.63**	**(225,229.17)**	**270,596.35**	**371,370.04**	**100,773.69**	**434,492.59**
Security							
529102 - Contracts - Security Cameras & Monitoring Equipment	-	1,980.00	1,980.00	495.00	15,840.00	15,345.00	23,760.00
529201 - R&M Cameras And Monitoring	-	55.00	55.00	1,416.93	440.00	(976.93)	660.00
529202 - R&M - Gates	454.88	2,862.33	2,407.45	4,874.88	22,898.64	18,023.76	34,348.00
529301 - Key Fob / Entry System	-	833.33	833.33	-	6,666.64	6,666.64	10,000.00
Total Security	**454.88**	**5,730.66**	**5,275.78**	**6,786.81**	**45,845.28**	**39,058.47**	**68,768.00**
Utilities							
531101 - Electricity	179.00	500.00	321.00	706.02	4,000.00	3,293.98	6,000.00
531201 - Streetpole Lighting	15,811.36	11,811.00	(4,000.36)	112,768.36	94,488.00	(18,280.36)	141,732.00
533101 - Water (Metro) Service Address Meter #01	-	500.00	500.00	-	4,000.00	4,000.00	6,000.00
Total Utilities	**15,990.36**	**12,811.00**	**(3,179.36)**	**113,474.38**	**102,488.00**	**(10,986.38)**	**153,732.00**
Flood Control/Stormwater Management							
538101 - Contracts - Aquatic Maintenance	1,050.00	1,175.00	125.00	8,400.00	9,400.00	1,000.00	14,100.00
538301 - R&M - Ponds	-	1,250.00	1,250.00	-	10,000.00	10,000.00	15,000.00
Total Flood Control/Stormwater Management	**1,050.00**	**2,425.00**	**1,375.00**	**8,400.00**	**19,400.00**	**11,000.00**	**29,100.00**
Common Areas & Right of Ways							
539001 - Professional Services - Comprehensive Field Services	1,250.00	1,250.00	-	10,000.00	10,000.00	-	15,000.00
539101 - Contracts - Landscaping Maintenance	18,738.00	24,571.33	5,833.33	149,904.00	196,570.64	46,666.64	294,856.00
539201 - Landscape Replacement & Replenishment	43,471.67	5,000.00	(38,471.67)	64,293.33	40,000.00	(24,293.33)	60,000.00
539202 - Landscape - Mulch	-	2,500.00	2,500.00	-	20,000.00	20,000.00	30,000.00
539203 - Landscape - Tree/Palm Trimming	-	416.67	416.67	-	3,333.36	3,333.36	5,000.00
539212 - Maintenance Service	779.90	1,000.00	220.10	779.90	8,000.00	7,220.10	12,000.00
539301 - R&M - Irrigation	3,789.43	2,083.33	(1,706.10)	12,289.63	16,666.64	4,377.01	25,000.00
539402 - Misc - Holiday Lights & Decorations	-	2,083.33	2,083.33	-	16,666.64	16,666.64	25,000.00
539403 - Misc - Road Maintenance Cost Share	-	150.00	150.00	-	1,200.00	1,200.00	1,800.00
539990 - Physical Environment Contingency	507.00	4,899.39	4,392.39	9,335.02	39,195.12	29,860.10	58,792.73
Total Common Areas & Right of Ways	**68,536.00**	**43,954.05**	**(24,581.95)**	**246,601.88**	**351,632.40**	**105,030.52**	**527,448.73**
Amenity Center Operations							
579101 - Professional Services - Amenity Management	416.67	416.67	-	3,333.36	3,333.36	-	5,000.00

Southshore Bay Community Development District

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Total Amenity Center Operations	**416.67**	**416.67**	**-**	**3,333.36**	**3,333.36**	**-**	**5,000.00**
Total Expense	**339,908.31**	**94,103.26**	**(245,805.05)**	**726,769.01**	**997,951.08**	**271,182.07**	**1,374,364.32**
Operating Net Total	**(337,470.09)**	**(11,244.08)**	**(326,226.01)**	**739,539.05**	**44,976.36**	**694,562.69**	**(.19)**

Southshore Bay Community Development District

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget

301 - Debt Service 2024 (AA2) Fund Income

Income

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
325201 - Special Assessments - On-Roll	375.59	42,666.67	(42,291.08)	512,656.61	341,333.36	171,323.25	512,000.00
361100 - Interest	1,503.44	-	1,503.44	14,180.65	-	14,180.65	-
Total Income	**1,879.03**	**42,666.67**	**(40,787.64)**	**526,837.26**	**341,333.36**	**185,503.90**	**512,000.00**
Total Income	**1,879.03**	**42,666.67**	**(40,787.64)**	**526,837.26**	**341,333.36**	**185,503.90**	**512,000.00**

301 - Debt Service 2024 (AA2) Fund Expense

Debt Administration

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
517301 - Principal Debt Retirement	110,000.00	110,000.00	-	110,000.00	110,000.00	-	110,000.00
517311 - Interest Expense	200,606.26	200,606.26	-	401,212.52	398,600.02	(2,612.50)	398,600.02
Total Debt Administration	**310,606.26**	**310,606.26**	**-**	**511,212.52**	**508,600.02**	**(2,612.50)**	**508,600.02**

Other Financing Sources Uses

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
581000 - Inter-Fund Transfer Out	-	-	-	255,981.25	-	(255,981.25)	-
Total Other Financing Sources Uses	**-**	**-**	**-**	**255,981.25**	**-**	**(255,981.25)**	**-**
Total Expense	**310,606.26**	**310,606.26**	**-**	**767,193.77**	**508,600.02**	**(258,593.75)**	**508,600.02**
301 - Debt Service 2024 (AA2) Fund Net Total	**(308,727.23)**	**(267,939.59)**	**(40,787.64)**	**(240,356.51)**	**(167,266.66)**	**(73,089.85)**	**3,399.98**

Southshore Bay Community Development District

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	

501 - Acquisition & Construction 2024 (AA2) Fund Income

	Actual	Budget	Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Income							
361100 - Interest	234.68	-	234.68	289.17	-	289.17	-
Total Income	**234.68**	**-**	**234.68**	**289.17**	**-**	**289.17**	**-**
Other Financing Sources							
381000 - Inter-Fund Transfer In	-	-	-	255,981.25	-	255,981.25	-
Total Other Financing Sources	**-**	**-**	**-**	**255,981.25**	**-**	**255,981.25**	**-**
Total Income	**234.68**	**-**	**234.68**	**256,270.42**	**-**	**256,270.42**	**-**

501 - Acquisition & Construction 2024 (AA2) Fund Expense

	Actual	Budget	Variance	YTD Actual	YTD Budget	YTD Variance	Annual Budget
Common Areas & Right of Ways							
539999 - Construction in Progress	6.42	-	(6.42)	259,170.56	-	(259,170.56)	-
Total Common Areas & Right of Ways	**6.42**	**-**	**(6.42)**	**259,170.56**	**-**	**(259,170.56)**	**-**
Total Expense	**6.42**	**-**	**(6.42)**	**259,170.56**	**-**	**(259,170.56)**	**-**
501 - Acquisition & Construction 2024 (AA2) Fund Net Total	**228.26**	**-**	**228.26**	**(2,900.14)**	**-**	**(2,900.14)**	**-**
Net Total	**(645,969.06)**	**(279,183.67)**	**(366,785.39)**	**496,282.40**	**(122,290.30)**	**618,572.70**	**3,399.79**

Southshore Bay Community Development District

Bank Register Report 5/1/2026 - 5/31/2026

Date	Description	Type	R	Check No	Amount
Operating VNB #9802					
	Balance as of 5/1/2026				**$867,599.81**
5/1/2026	Valley National Bank - Gap loan May 1 principal payment	Invoice (Expense/AutoDraft)	R	wire	($230,622.10)
5/1/2026	Valley National Bank - Gap loan May 1 interest payment	Invoice (Expense/AutoDraft)	R	wire	($9,533.02)
5/4/2026	Kai Connected LLC CDD	Invoice ACH	R		($1,666.67)
5/4/2026	Steadfast Alliance, LLC	Invoice Check	R	10005	($1,050.00)
5/4/2026	Kai Connected LLC CDD	Invoice ACH	R		($366.00)
5/4/2026	Kai Connected LLC CDD	Invoice ACH	R		($500.00)
5/4/2026	IPFS Corporation - Payment # 7	Invoice (Expense/AutoDraft)	R	ACH050426	($2,256.81)
5/5/2026	TECO Tampa Electric - March 11, 2026 - April 09, 2026	Invoice (Expense/AutoDraft)	R	ACH050526	($49.49)
5/5/2026	TECO Tampa Electric - March 11, 2026 - April 09, 2026	Invoice (Expense/AutoDraft)	R	ACH050526	($42.06)
5/6/2026	Florida Commercial Care, INC.	Invoice ACH	R		($4,266.00)
5/6/2026	Florida Commercial Care, INC.	Invoice ACH	R		($3,498.00)
5/11/2026	Spectrum Business - 16675 LAGOON SHORE BLVD 04/24/26 through 05/23/26	Invoice (Expense/AutoDraft)	R	ACH051126	($227.44)
5/14/2026	Gig Fiber LLC - Streetleaf	Invoice ACH	R		($1,600.00)
5/14/2026	Gig Fiber LLC - Streetleaf	Invoice ACH	R		($1,800.00)
5/14/2026	Straley Robin Vericker	Invoice Check	R	10006	($660.00)
5/14/2026	Gig Fiber LLC - Streetleaf	Invoice ACH	R		($12,411.36)
5/20/2026	Compliance View 360, LLC	Invoice ACH	R		($507.00)
5/20/2026	Kai Connected LLC CDD	Invoice ACH	R		($366.00)
5/29/2026	Transfer from BU Reserve - 9854316930 - to move GF assessment allocations to operating account	Transfer In	R	ACH	$2,915.77
5/29/2026	Transfer from BU Reserve - 9854316930 - to move GF assessment allocations to operating account	Transfer In	R	ACH	$20.64
5/29/2026	May Interest	Interest	R	ACH	$1,708.16
				Total	**($266,777.38)**
				Balance as of 5/31/2026	**$600,822.43**
Reserve BU #6930					
	Balance as of 5/1/2026				**$7,742.73**
5/1/2026	May Bank Fees	Bank Fees	R	ACH	($1,125.09)
5/7/2026	FY2026 On-roll assessments installment collections 03/01-03/31	Misc Deposit	R	ACH050726	$1,105.01
5/29/2026	Transfer to Operating VNB 7225079802 - to move GF assessment allocations to operating account	Transfer Out	R	ACH	($2,915.77)
5/29/2026	Transfer to Operating VNB 7225079802 - to move GF assessment allocations to operating account	Transfer Out	R	ACH	($20.64)

Southshore Bay Community Development District

Bank Register Report 5/1/2026 - 5/31/2026

Date	Description	Type	R	Check No	Amount
5/29/2026	May Interest	Interest	R	ACH	$0.64
				Total	**($2,955.85)**
				Balance as of 5/31/2026	**$4,786.88**

Trust 2024 (AA2) Acquisition & Construction Account

Date	Description	Type	R	Check No	Amount
	Balance as of 5/1/2026				**$6.44**
5/1/2026	May Interest	Interest	R	ACH	$234.68
5/8/2026	Brightview Landscape Development - REQ 2024-017 PAY APP 02	Invoice (Expense/AutoDraft)	R	110975341	($6.42)
				Total	**$228.26**
				Balance as of 5/31/2026	**$234.70**

Trust 2024 (AA2) Debt Service Reserve Account

Date	Description	Type	R	Check No	Amount
	Balance as of 5/1/2026				**$255,981.26**
5/1/2026	May Interest	Interest	R	ACH	$1,009.18
5/29/2026	Transfer to Trust 2024 (AA2) Revenue Account - interest transfer	Transfer Out	R	ACH	($1,009.18)
				Total	**$0.00**
				Balance as of 5/31/2026	**$255,981.26**

Trust 2024 (AA2) Interest Account

Date	Description	Type	R	Check No	Amount
	Balance as of 5/1/2026				**$0.00**
5/1/2026	Transfer from Trust 2024 (AA2) Revenue Account - 5/1/26 interest payment	Transfer In	R	ACH	$200,606.26
5/1/2026	U.S. Bank N.A. -CDD - 5/1/26 interest payment	Invoice (Expense/AutoDraft)	R	bank draft	($200,606.26)
				Total	**$0.00**
				Balance as of 5/31/2026	**$0.00**

Trust 2024 (AA2) Revenue Account

Date	Description	Type	R	Check No	Amount
	Balance as of 5/1/2026				**$564,336.22**
5/1/2026	Transfer to Trust 2024 (AA2) Sinking Fund Account - 5/1/26 principal payment	Transfer Out	R	ACH	($110,000.00)
5/1/2026	Transfer to Trust 2024 (AA2) Interest Account - 5/1/26 interest payment	Transfer Out	R	ACH	($200,606.26)
5/1/2026	May Interest	Interest	R	ACH	$494.26
5/29/2026	Transfer from Trust 2024 (AA2) Debt Service Reserve Account - interest transfer	Transfer In	R	ACH	$1,009.18
				Total	**($309,102.82)**
				Balance as of 5/31/2026	**$255,233.40**

Trust 2024 (AA2) Sinking Fund Account

Date	Description	Type	R	Check No	Amount
	Balance as of 5/1/2026				**$0.00**

Southshore Bay Community Development District

Bank Register Report 5/1/2026 - 5/31/2026

Date	Description	Type	R	Check No	Amount
5/1/2026	Transfer from Trust 2024 (AA2) Revenue Account - 5/1/26 principal payment	Transfer In	R	ACH	$110,000.00
5/1/2026	U.S. Bank N.A. -CDD - 5/1/26 principal payment	Invoice (Expense/AutoDraft)	R	bank draft	($110,000.00)
				Total	**$0.00**
				Balance as of 5/31/2026	**$0.00**

Southshore Bay Community Development District

Bank Account Reconciliation for Period 5/31/2026

Reconciliation Summary

Bank Account	Bank Bal.	Uncleared Items	Adj. Balance	Book Balance	Status
Operating VNB #9802	607,886.02	-7,063.59	600,822.43	600,822.43	Balanced
Reserve BU #6930	4,786.88	0.00	4,786.88	4,786.88	Balanced
Trust 2024 (AA2) Revenue Account	245,233.40	10,000.00	255,233.40	255,233.40	Balanced
Trust 2024 (AA2) Sinking Fund Account	0.00	0.00	0.00	0.00	Balanced
Trust 2024 (AA2) Interest Account	0.00	0.00	0.00	0.00	Balanced
Series 2024 (AA2) Prepayment Account	0.00	0.00	0.00	0.00	Balanced
Trust 2024 (AA2) Debt Service Reserve Account	255,981.26	0.00	255,981.26	255,981.26	Balanced
Trust 2024 (AA2) Acquisition & Construction Account	234.70	0.00	234.70	234.70	Balanced

Unreconciled Items

Date	Description	Check No	Amount
Operating VNB #9802			
4/21/2026	Transfer from Trust 2024 (AA2) Revenue Account - to correct fund on transfer		500,769.00
4/21/2026	Transfer to Trust 2024 (AA2) Revenue Account - to correct fund on transfer		-510,769.00
5/29/2026	Transfer from BU Reserve - 9854316930 - to move GF assessment allocations to operating account		2,915.77
5/29/2026	Transfer from BU Reserve - 9854316930 - to move GF assessment allocations to operating account		20.64
		Total Operating VNB #9802	**-7,063.59**
Trust 2024 (AA2) Revenue Account			
4/21/2026	Transfer to Operating VNB #9802 - to correct fund on transfer		-500,769.00
4/21/2026	Transfer from Operating VNB #9802 - to correct fund on transfer		510,769.00
		Total Trust 2024 (AA2) Revenue Account	**10,000.00**

Reconciled Items

Date	Description	Check No	Amount
Operating VNB #9802			

Southshore Bay Community Development District

Bank Account Reconciliation for Period 5/31/2026

Date	Description	Check No	Amount
5/29/2026	May Interest		1,708.16
4/27/2026	ECS INTEGRATIONS LLC	10003	-855.00
4/27/2026	Gate Pros, Inc.	10004	-2,805.00
4/27/2026	ECS INTEGRATIONS LLC	10003	-220.00
5/1/2026	Valley National Bank - Gap loan May 1 principal payment	wire	-230,622.10
5/1/2026	Valley National Bank - Gap loan May 1 interest payment	wire	-9,533.02
5/4/2026	Kai Connected LLC CDD	ACH	-1,666.67
5/4/2026	Steadfast Alliance, LLC	10005	-1,050.00
5/4/2026	Kai Connected LLC CDD	ACH	-366.00
5/4/2026	Kai Connected LLC CDD	ACH	-500.00
5/4/2026	IPFS Corporation - Payment # 7	ACH050426	-2,256.81
5/5/2026	TECO Tampa Electric - March 11, 2026 - April 09, 2026	ACH050526	-49.49
5/5/2026	TECO Tampa Electric - March 11, 2026 - April 09, 2026	ACH050526	-42.06
5/6/2026	Florida Commercial Care, INC.	ACH	-4,266.00
5/6/2026	Florida Commercial Care, INC.	ACH	-3,498.00
5/11/2026	Spectrum Business - 16675 LAGOON SHORE BLVD 04/24/26 through 05/23/26	ACH051126	-227.44
5/14/2026	Gig Fiber LLC - Streetleaf	ACH	-1,600.00
5/14/2026	Gig Fiber LLC - Streetleaf	ACH	-1,800.00
5/14/2026	Straley Robin Vericker	10006	-660.00
5/14/2026	Gig Fiber LLC - Streetleaf	ACH	-12,411.36
5/20/2026	Compliance View 360, LLC	ACH	-507.00
5/20/2026	Kai Connected LLC CDD	ACH	-366.00
		Total Operating VNB #9802	**-273,593.79**

Reserve BU #6930

Date	Description	Check No	Amount
3/31/2026	General Journal	116	0.32
5/7/2026	FY2026 On-roll assessments installment collections 03/01-03/31	ACH050726	1,105.01
5/29/2026	May Interest		0.64
3/31/2026	General Journal	116	-0.32
3/31/2026	Florida Commercial Care, Inc.		0.00
5/1/2026	May Bank Fees		-1,125.09
5/29/2026	Transfer to Operating VNB 7225079802 - to move GF assessment allocations to operating account		-2,915.77
5/29/2026	Transfer to Operating VNB 7225079802 - to move GF assessment allocations to operating account		-20.64
		Total Reserve BU #6930	**-2,955.85**

Trust 2024 (AA2) Acquisition & Construction Account

Date	Description	Check No	Amount
5/1/2026	May Interest		234.68
5/8/2026	Brightview Landscape Development - REQ 2024-017 PAY APP 02	110975341	-6.42

Southshore Bay Community Development District

Bank Account Reconciliation for Period 5/31/2026

Date	Description	Check No	Amount
	Total Trust 2024 (AA2) Acquisition & Construction Account		**228.26**

Trust 2024 (AA2) Debt Service Reserve Account

Date	Description	Check No	Amount
5/1/2026	May Interest		1,009.18
5/29/2026	Transfer to Trust 2024 (AA2) Revenue Account - interest transfer		-1,009.18
	Total Trust 2024 (AA2) Debt Service Reserve Account		**0.00**

Trust 2024 (AA2) Interest Account

Date	Description	Check No	Amount
5/1/2026	Transfer from Trust 2024 (AA2) Revenue Account - 5/1/26 interest payment		200,606.26
5/1/2026	U.S. Bank N.A. -CDD - 5/1/26 interest payment	bank draft	-200,606.26
	Total Trust 2024 (AA2) Interest Account		**0.00**

Trust 2024 (AA2) Revenue Account

Date	Description	Check No	Amount
5/1/2026	May Interest		494.26
5/29/2026	Transfer from Trust 2024 (AA2) Debt Service Reserve Account - interest transfer		1,009.18
5/1/2026	Transfer to Trust 2024 (AA2) Sinking Fund Account - 5/1/26 principal payment		-110,000.00
5/1/2026	Transfer to Trust 2024 (AA2) Interest Account - 5/1/26 interest payment		-200,606.26
	Total Trust 2024 (AA2) Revenue Account		**-309,102.82**

Trust 2024 (AA2) Sinking Fund Account

Date	Description	Check No	Amount
5/1/2026	Transfer from Trust 2024 (AA2) Revenue Account - 5/1/26 principal payment		110,000.00
5/1/2026	U.S. Bank N.A. -CDD - 5/1/26 principal payment	bank draft	-110,000.00
	Total Trust 2024 (AA2) Sinking Fund Account		**0.00**

EXHIBIT 8

AGENDA

Financial Reporting Package

Southshore Bay Community Development District

Period Ending: 06/30/2026

Southshore Bay Community Development District

Balance Sheet as of 6/30/2026

Assets	Operating	301 - Debt Service 2024 (AA2) Fund	Total
Cash - Operating			
101001 - Operating VNB #9802	$510,730.90		$510,730.90
Total Cash - Operating	**$510,730.90**		**$510,730.90**
Cash - Money Market, Reserves and Other			
101201 - Reserve BU #6930	$4,633.63		$4,633.63
Total Cash - Money Market, Reserves and Other	**$4,633.63**		**$4,633.63**
Accounts Receivable & Other Assets			
115100 - Accounts Receivable - Other	$129,023.45		$129,023.45
131101 - Due From 101 General Fund		$2,638.79	$2,638.79
155000 - Prepaid Items	$17,466.26		$17,466.26
156900 - Deposits - Non-Current	$6,800.00		$6,800.00
Total Accounts Receivable & Other Assets	**$153,289.71**	**$2,638.79**	**$155,928.50**
Investments			
151100 - Series 2024 (AA2) Revenue Account		$246,657.76	$246,657.76
151104 - Series 2024 (AA2) Debt Service Reserve Account		$255,981.26	$255,981.26
Total Investments		**$502,639.02**	**$502,639.02**
Total Assets	**$668,654.24**	**$505,277.81**	**$1,173,932.05**

Southshore Bay Community Development District

Balance Sheet as of 6/30/2026

Liabilities / Equity	Operating	301 - Debt Service 2024 (AA2) Fund	501 - Acquisition & Construction 2024 (AA2) Fund	Total
Current Liability				
202000 - Accounts Payable	$11,478.72			$11,478.72
207301 - Due To 301 - Debt Service 2024 (AA2) Fund	$2,638.79			$2,638.79
218000 - Accrued Expenses	$21,050.00			$21,050.00
Total Current Liability	**$35,167.51**			**$35,167.51**
Fund Balance				
280000 - Fund Balance - Nonspendable	$9,043.03			$9,043.03
281000 - Fund Balance - Restricted	$14,553.81	$743,458.78	$3,134.84	$761,147.43
284000 - Fund Balance - Unassigned	($76,864.23)			($76,864.23)
Total Fund Balance	**($53,267.39)**	**$743,458.78**	**$3,134.84**	**$693,326.23**
Net Change in Fund Balance				
33750 - Net Income	$686,754.12	($238,180.97)	($3,134.84)	$445,438.31
Total Net Change in Fund Balance	**$686,754.12**	**($238,180.97)**	**($3,134.84)**	**$445,438.31**
Total Liabilities / Equity	**$668,654.24**	**$505,277.81**	**-**	**$1,173,932.05**

Southshore Bay Community Development District

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Income							
325201 - Special Assessments - On-Roll	1,458.83	82,859.18	(81,400.35)	997,059.43	745,732.62	251,326.81	994,310.13
325202 - Special Assessments - Off-Roll	-	-	-	83,788.79	-	83,788.79	-
361100 - Interest	1,567.58	-	1,567.58	7,447.11	-	7,447.11	-
369900 - Miscellaneous Revenues	-	-	-	985.14	-	985.14	-
Total Income	**3,026.41**	**82,859.18**	**(79,832.77)**	**1,089,280.47**	**745,732.62**	**343,547.85**	**994,310.13**
Other Financing Sources							
384011 - Gap Loan Proceeds - Other Financing Source	-	-	-	380,054.00	380,054.00	-	380,054.00
Total Other Financing Sources	**-**	**-**	**-**	**380,054.00**	**380,054.00**	**-**	**380,054.00**
Total Income	**3,026.41**	**82,859.18**	**(79,832.77)**	**1,469,334.47**	**1,125,786.62**	**343,547.85**	**1,374,364.13**
Operating Expense							
General Administration							
513001 - P/R - Board Of Supervisors	984.70	1,000.00	15.30	6,984.70	9,000.00	2,015.30	12,000.00
513002 - Payroll Taxes	91.80	76.50	(15.30)	688.50	688.50	-	918.00
513003 - Payroll Processing Fees	50.00	59.58	9.58	450.00	536.22	86.22	715.00
513101 - Professional Services - Management Consulting Services	2,666.67	2,666.67	-	24,000.03	24,000.03	-	32,000.00
513104 - Professional Services - Planning & Coordinating Service	2,000.00	2,000.00	-	18,000.00	18,000.00	-	24,000.00
513105 - Professional Services - Administrative Service	291.66	291.67	.01	2,624.94	2,625.03	.09	3,500.00
513106 - Professional Services - Auditing Services	-	366.67	366.67	-	3,300.03	3,300.03	4,400.00
513107 - Professional Services - Engineering Services	1,146.00	333.33	(812.67)	1,146.00	2,999.97	1,853.97	4,000.00
513108 - Professional Services - Legal Services	19.50	1,250.00	1,230.50	6,975.55	11,250.00	4,274.45	15,000.00
513201 - Legal Advertisements	-	125.00	125.00	85.31	1,125.00	1,039.69	1,500.00
513202 - Insurance	2,258.81	3,333.33	1,074.52	20,264.49	29,999.97	9,735.48	40,000.00
513204 - Regulatory And Permit Fees	-	14.58	14.58	175.00	131.22	(43.78)	175.00
513205 - Bank Fees	2,363.62	25.00	(2,338.62)	3,488.71	225.00	(3,263.71)	300.00
513206 - Travel Per Diem	-	25.00	25.00	614.74	225.00	(389.74)	300.00
513208 - Postage And Printing	-	41.67	41.67	-	375.03	375.03	500.00
513209 - Website Compliance (dev & hosting)	376.25	167.92	(208.33)	2,136.27	1,511.28	(624.99)	2,015.00
513901 - Administrative Contingency	366.00	1,208.33	842.33	2,557.00	10,874.97	8,317.97	14,500.00
Total General Administration	**12,615.01**	**12,985.25**	**370.24**	**90,191.24**	**116,867.25**	**26,676.01**	**155,823.00**
Debt Administration							
517101 - Dissemination Agent	500.00	708.33	208.33	5,749.98	6,374.97	624.99	8,500.00
517102 - Trustee Fees	354.68	354.68	-	3,192.12	3,192.12	-	4,256.13
517103 - Arbitrage	-	39.58	39.58	-	356.22	356.22	475.00
517201 - Gap Loan Repayment	-		-	230,622.10	230,571.00	(51.10)	230,571.00

Southshore Bay Community Development District

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period Actual	Current Period Budget	Current Period Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Annual Budget
Operating Expense							
517202 - Gap Loan Required Reserve	-	-	-	14,553.81	14,554.00	.19	14,554.00
517203 - Gap Loan - Cost Of Issuance	-	650.00	650.00	7,800.00	5,850.00	(1,950.00)	7,800.00
517204 - Gap Loan Interest	-	1,571.12	1,571.12	9,533.02	14,140.08	4,607.06	18,853.46
539901 - Hurricane Damage (GAP Loan)	-	12,456.92	12,456.92	-	112,112.28	112,112.28	149,483.00
Total Debt Administration	**854.68**	**15,780.63**	**14,925.95**	**271,451.03**	**387,150.67**	**115,699.64**	**434,492.59**
Security							
529102 - Contracts - Security Cameras & Monitoring Equipment	-	1,980.00	1,980.00	495.00	17,820.00	17,325.00	23,760.00
529201 - R&M Cameras And Monitoring	-	55.00	55.00	1,416.93	495.00	(921.93)	660.00
529202 - R&M - Gates	-	2,862.33	2,862.33	4,874.88	25,760.97	20,886.09	34,348.00
529301 - Key Fob / Entry System	-	833.33	833.33	-	7,499.97	7,499.97	10,000.00
Total Security	**-**	**5,730.66**	**5,730.66**	**6,786.81**	**51,575.94**	**44,789.13**	**68,768.00**
Utilities							
531101 - Electricity	95.00	500.00	405.00	801.02	4,500.00	3,698.98	6,000.00
531201 - Streetpole Lighting	15,873.10	11,811.00	(4,062.10)	128,641.46	106,299.00	(22,342.46)	141,732.00
533101 - Water (Metro) Service Address Meter #01	-	500.00	500.00	-	4,500.00	4,500.00	6,000.00
Total Utilities	**15,968.10**	**12,811.00**	**(3,157.10)**	**129,442.48**	**115,299.00**	**(14,143.48)**	**153,732.00**
Flood Control/Stormwater Management							
538101 - Contracts - Aquatic Maintenance	1,050.00	1,175.00	125.00	9,450.00	10,575.00	1,125.00	14,100.00
538301 - R&M - Ponds	-	1,250.00	1,250.00	-	11,250.00	11,250.00	15,000.00
Total Flood Control/Stormwater Management	**1,050.00**	**2,425.00**	**1,375.00**	**9,450.00**	**21,825.00**	**12,375.00**	**29,100.00**
Common Areas & Right of Ways							
539001 - Professional Services - Comprehensive Field Services	1,250.00	1,250.00	-	11,250.00	11,250.00	-	15,000.00
539101 - Contracts - Landscaping Maintenance	18,738.00	24,571.33	5,833.33	168,642.00	221,141.97	52,499.97	294,856.00
539201 - Landscape Replacement & Replenishment	139.97	5,000.00	4,860.03	64,433.30	45,000.00	(19,433.30)	60,000.00
539202 - Landscape - Mulch	-	2,500.00	2,500.00	-	22,500.00	22,500.00	30,000.00
539203 - Landscape - Tree/Palm Trimming	-	416.67	416.67	-	3,750.03	3,750.03	5,000.00
539212 - Maintenance Service	-	1,000.00	1,000.00	779.90	9,000.00	8,220.10	12,000.00
539301 - R&M - Irrigation	4,778.91	2,083.33	(2,695.58)	17,068.54	18,749.97	1,681.43	25,000.00
539402 - Misc - Holiday Lights & Decorations	-	2,083.33	2,083.33	-	18,749.97	18,749.97	25,000.00
539403 - Misc - Road Maintenance Cost Share	-	150.00	150.00	-	1,350.00	1,350.00	1,800.00
539990 - Physical Environment Contingency	-	4,899.39	4,899.39	9,335.02	44,094.51	34,759.49	58,792.73
Total Common Areas & Right of Ways	**24,906.88**	**43,954.05**	**19,047.17**	**271,508.76**	**395,586.45**	**124,077.69**	**527,448.73**
Amenity Center Operations							
579101 - Professional Services - Amenity Management	416.67	416.67	-	3,750.03	3,750.03	-	5,000.00

Southshore Bay Community Development District

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Total Amenity Center Operations	**416.67**	**416.67**	**-**	**3,750.03**	**3,750.03**	**-**	**5,000.00**
Total Expense	**55,811.34**	**94,103.26**	**38,291.92**	**782,580.35**	**1,092,054.34**	**309,473.99**	**1,374,364.32**
Operating Net Total	**(52,784.93)**	**(11,244.08)**	**(41,540.85)**	**686,754.12**	**33,732.28**	**653,021.84**	**(.19)**

Southshore Bay Community Development District

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget

301 - Debt Service 2024 (AA2) Fund Income

Income							
325201 - Special Assessments - On-Roll	751.18	42,666.67	(41,915.49)	513,407.79	384,000.03	129,407.76	512,000.00
361100 - Interest	1,424.36	-	1,424.36	15,605.01	-	15,605.01	-
Total Income	**2,175.54**	**42,666.67**	**(40,491.13)**	**529,012.80**	**384,000.03**	**145,012.77**	**512,000.00**
Total Income	**2,175.54**	**42,666.67**	**(40,491.13)**	**529,012.80**	**384,000.03**	**145,012.77**	**512,000.00**

301 - Debt Service 2024 (AA2) Fund Expense

Debt Administration							
517301 - Principal Debt Retirement	-	-	-	110,000.00	110,000.00	-	110,000.00
517311 - Interest Expense	-	-	-	401,212.52	398,600.02	(2,612.50)	398,600.02
Total Debt Administration	**-**	**-**	**-**	**511,212.52**	**508,600.02**	**(2,612.50)**	**508,600.02**

Other Financing Sources Uses							
581000 - Inter-Fund Transfer Out	-	-	-	255,981.25	-	(255,981.25)	-
Total Other Financing Sources Uses	**-**	**-**	**-**	**255,981.25**	**-**	**(255,981.25)**	**-**
Total Expense	**-**	**-**	**-**	**767,193.77**	**508,600.02**	**(258,593.75)**	**508,600.02**
301 - Debt Service 2024 (AA2) Fund Net Total	**2,175.54**	**42,666.67**	**(40,491.13)**	**(238,180.97)**	**(124,599.99)**	**(113,580.98)**	**3,399.98**

Southshore Bay Community Development District

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	

501 - Acquisition & Construction 2024 (AA2) Fund Income

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Income							
361100 - Interest	1.27	-	1.27	290.44	-	290.44	-
Total Income	**1.27**	**-**	**1.27**	**290.44**	**-**	**290.44**	**-**
Other Financing Sources							
381000 - Inter-Fund Transfer In	-	-	-	255,981.25	-	255,981.25	-
Total Other Financing Sources	**-**	**-**	**-**	**255,981.25**	**-**	**255,981.25**	**-**
Total Income	**1.27**	**-**	**1.27**	**256,271.69**	**-**	**256,271.69**	**-**

501 - Acquisition & Construction 2024 (AA2) Fund Expense

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Common Areas & Right of Ways							
539999 - Construction in Progress	235.97	-	(235.97)	259,406.53	-	(259,406.53)	-
Total Common Areas & Right of Ways	**235.97**	**-**	**(235.97)**	**259,406.53**	**-**	**(259,406.53)**	**-**
Total Expense	**235.97**	**-**	**(235.97)**	**259,406.53**	**-**	**(259,406.53)**	**-**
501 - Acquisition & Construction 2024 (AA2) Fund Net Total	**(234.70)**	**-**	**(234.70)**	**(3,134.84)**	**-**	**(3,134.84)**	**-**
Net Total	**(50,844.09)**	**31,422.59**	**(82,266.68)**	**445,438.31**	**(90,867.71)**	**536,306.02**	**3,399.79**

Southshore Bay Community Development District

Bank Register Report 6/1/2026 - 6/30/2026

Date	Description	Type	R	Check No	Amount
Operating VNB #9802					
	Balance as of 6/1/2026				**$600,822.43**
6/2/2026	IPFS Corporation	Invoice (Expense/AutoDraft)	R		($2,256.81)
6/5/2026	Spectrum Business	Invoice (Expense/AutoDraft)	R		($227.44)
6/8/2026	TECO Tampa Electric	Invoice (Expense/AutoDraft)	R		($39.76)
6/8/2026	TECO Tampa Electric	Invoice (Expense/AutoDraft)	R		($47.69)
6/12/2026	Straley Robin Vericker	Invoice Check	R	10007	($19.50)
6/12/2026	Florida Commercial Care, INC.	Invoice ACH	R		($779.90)
6/15/2026	Kai Connected LLC CDD	Invoice ACH	R		($1,666.67)
6/15/2026	Florida Commercial Care, INC.	Invoice ACH	R		($10,974.00)
6/15/2026	Kai Connected LLC CDD	Invoice ACH	R		($500.00)
6/15/2026	Florida Commercial Care, INC.	Invoice ACH	R		($2,668.69)
6/25/2026	Florida Commercial Care, INC.	Invoice ACH	R		($3,498.00)
6/25/2026	Business Observer, Inc.	Invoice Check	R	10008	($85.31)
6/25/2026	Florida Commercial Care, INC.	Invoice ACH	R		($4,266.00)
6/25/2026	Gig Fiber LLC - Streetleaf	Invoice ACH	R		($1,600.00)
6/25/2026	Gig Fiber LLC - Streetleaf	Invoice ACH	R		($12,418.38)
6/25/2026	Gig Fiber LLC - Streetleaf	Invoice ACH	R		($1,854.72)
6/25/2026	Kai Connected LLC CDD	Invoice ACH	R		($366.00)
6/25/2026	Florida Commercial Care, INC.	Invoice ACH	R		($1,120.74)
6/25/2026	Compliance View 360, LLC	Invoice ACH	R		($507.00)
6/25/2026	Steadfast Alliance, LLC	Invoice Check	R	10009	($1,050.00)
6/25/2026	Florida Commercial Care, INC.	Invoice ACH	R		($10,974.00)
6/25/2026	Florida Commercial Care, INC.	Invoice ACH	R		($43,471.67)
6/25/2026	Florida Commercial Care, INC.	Invoice ACH	R		($139.97)
6/30/2026	Ira D Draper	Invoice Check		10010	($184.70)
6/30/2026	June Interest	Interest	R	ACH	$1,567.22
6/30/2026	Engage PEO - BOS meeting 6/8/26	Invoice (Expense/AutoDraft)	R	H125460	($941.80)
6/30/2026	Transfer from Trust 2024 (AA2) Revenue Account - to correct fund on transfer	Transfer In	R	ACH	$10,000.00
				Total	**($90,091.53)**
				Balance as of 6/30/2026	**$510,730.90**
Reserve BU #6930					
	Balance as of 6/1/2026				**$4,786.88**

Southshore Bay Community Development District

Bank Register Report 6/1/2026 - 6/30/2026

Date	Description	Type	R	Check No	Amount
6/1/2026	June Bank Fees	Bank Fees	R	ACH	($2,363.62)
6/5/2026	FY2026 On-roll assessments installment collections	Misc Deposit	R	ach060525	$552.50
6/17/2026	FY2026 On-roll assessments installment collections	Misc Deposit	R	ACH061726	$1,657.51
6/30/2026	June Interest	Interest	R	ACH	$0.36
6/30/2026	Transfer to Trust 2024 (AA2) Revenue Account - interest transfer	Transfer Out	R	ACH	($727.73)
6/30/2026	Transfer from Trust 2024 (AA2) Revenue Account - to correct bank account on transfer	Transfer In	R	ACH	$727.73
				Total	**($153.25)**
				Balance as of 6/30/2026	**$4,633.63**

Trust 2024 (AA2) Acquisition & Construction Account

Date	Description	Type	R	Check No	Amount
	Balance as of 6/1/2026				**$234.70**
6/1/2026	June Interest	Interest	R	ACH	$1.27
6/29/2026	Dune FB Debt, LLC - Req # 2024-019 Invoice 006860	Invoice (Expense/AutoDraft)	R	bank draft	($235.97)
				Total	**($234.70)**
				Balance as of 6/30/2026	**$0.00**

Trust 2024 (AA2) Debt Service Reserve Account

Date	Description	Type	R	Check No	Amount
	Balance as of 6/1/2026				**$255,981.26**
6/1/2026	June Interest	Interest	R	ACH	$727.73
6/30/2026	Transfer to Trust 2024 (AA2) Revenue Account - interest transfer	Transfer Out	R	ACH	($727.73)
				Total	**$0.00**
				Balance as of 6/30/2026	**$255,981.26**

Trust 2024 (AA2) Revenue Account

Date	Description	Type	R	Check No	Amount
	Balance as of 6/1/2026				**$255,233.40**
6/1/2026	June Interest	Interest	R	ACH	$696.63
6/30/2026	Transfer from Reserve BU #6930 - interest transfer	Transfer In	R	ACH	$727.73
6/30/2026	Transfer to Reserve BU #6930 - to correct bank account on transfer	Transfer Out	R	ACH	($727.73)
6/30/2026	Transfer from Trust 2024 (AA2) Debt Service Reserve Account - interest transfer	Transfer In	R	ACH	$727.73
6/30/2026	Transfer to Operating VNB #9802 - to correct fund on transfer	Transfer Out	R	ACH	($10,000.00)
				Total	**($8,575.64)**
				Balance as of 6/30/2026	**$246,657.76**

Southshore Bay Community Development District

Bank Account Reconciliation for Period 6/30/2026

Reconciliation Summary

Bank Account	Bank Bal.	Uncleared Items	Adj. Balance	Book Balance	Status
Operating VNB #9802	512,050.91	-1,320.01	510,730.90	510,730.90	Balanced
Reserve BU #6930	4,633.63	0.00	4,633.63	4,633.63	Balanced
Trust 2024 (AA2) Revenue Account	246,657.76	0.00	246,657.76	246,657.76	Balanced
Trust 2024 (AA2) Sinking Fund Account	0.00	0.00	0.00	0.00	Balanced
Trust 2024 (AA2) Interest Account	0.00	0.00	0.00	0.00	Balanced
Series 2024 (AA2) Prepayment Account	0.00	0.00	0.00	0.00	Balanced
Trust 2024 (AA2) Debt Service Reserve Account	255,981.26	0.00	255,981.26	255,981.26	Balanced
Trust 2024 (AA2) Acquisition & Construction Account	0.00	0.00	0.00	0.00	Balanced

Unreconciled Items

Date	Description	Check No	Amount
Operating VNB #9802			
6/25/2026	Business Observer, Inc.	10008	-85.31
6/25/2026	Steadfast Alliance, LLC	10009	-1,050.00
6/30/2026	Ira D Draper	10010	-184.70
		Total Operating VNB #9802	**-1,320.01**

Reconciled Items

Date	Description	Check No	Amount
Operating VNB #9802			
4/21/2026	Transfer from Trust 2024 (AA2) Revenue Account - to correct fund on transfer		500,769.00
5/29/2026	Transfer from BU Reserve - 9854316930 - to move GF assessment allocations to operating account		2,915.77
5/29/2026	Transfer from BU Reserve - 9854316930 - to move GF assessment allocations to operating account		20.64
6/30/2026	June Interest		1,567.22
6/30/2026	Transfer from Trust 2024 (AA2) Revenue Account - to correct fund on transfer		10,000.00
4/21/2026	Transfer to Trust 2024 (AA2) Revenue Account - to correct fund on transfer		-510,769.00

Southshore Bay Community Development District

Bank Account Reconciliation for Period 6/30/2026

Date	Description	Check No	Amount
6/2/2026	IPFS Corporation		-2,256.81
6/5/2026	Spectrum Business		-227.44
6/8/2026	TECO Tampa Electric		-39.76
6/8/2026	TECO Tampa Electric		-47.69
6/12/2026	Straley Robin Vericker	10007	-19.50
6/12/2026	Florida Commercial Care, INC.	ACH	-779.90
6/15/2026	Kai Connected LLC CDD	ACH	-1,666.67
6/15/2026	Florida Commercial Care, INC.	ACH	-10,974.00
6/15/2026	Kai Connected LLC CDD	ACH	-500.00
6/15/2026	Florida Commercial Care, INC.	ACH	-2,668.69
6/25/2026	Florida Commercial Care, INC.	ACH	-3,498.00
6/25/2026	Florida Commercial Care, INC.	ACH	-4,266.00
6/25/2026	Gig Fiber LLC - Streetleaf	ACH	-1,600.00
6/25/2026	Gig Fiber LLC - Streetleaf	ACH	-12,418.38
6/25/2026	Gig Fiber LLC - Streetleaf	ACH	-1,854.72
6/25/2026	Kai Connected LLC CDD	ACH	-366.00
6/25/2026	Florida Commercial Care, INC.	ACH	-1,120.74
6/25/2026	Compliance View 360, LLC	ACH	-507.00
6/25/2026	Florida Commercial Care, INC.	ACH	-10,974.00
6/25/2026	Florida Commercial Care, INC.	ACH	-43,471.67
6/25/2026	Florida Commercial Care, INC.	ACH	-139.97
6/30/2026	Engage PEO - BOS meeting 6/8/26	H125460	-941.80
		Total Operating VNB #9802	**-95,835.11**

Reserve BU #6930

Date	Description	Check No	Amount
6/5/2026	FY2026 On-roll assessments installment collections	ach060525	552.50
6/17/2026	FY2026 On-roll assessments installment collections	ACH061726	1,657.51
6/30/2026	June Interest		0.36
6/30/2026	Transfer from Trust 2024 (AA2) Revenue Account - to correct bank account on transfer		727.73
6/1/2026	June Bank Fees		-2,363.62
6/30/2026	Transfer to Trust 2024 (AA2) Revenue Account - interest transfer		-727.73
		Total Reserve BU #6930	**-153.25**

Trust 2024 (AA2) Acquisition & Construction Account

Date	Description	Check No	Amount
6/1/2026	June Interest		1.27
6/29/2026	Dune FB Debt, LLC - Req # 2024-019 Invoice 006860	bank draft	-235.97
		Total Trust 2024 (AA2) Acquisition & Construction Account	**-234.70**

Trust 2024 (AA2) Debt Service Reserve Account

Southshore Bay Community Development District

Bank Account Reconciliation for Period 6/30/2026

Date	Description	Check No	Amount
6/1/2026	June Interest		727.73
6/30/2026	Transfer to Trust 2024 (AA2) Revenue Account - interest transfer		-727.73
	Total Trust 2024 (AA2) Debt Service Reserve Account		**0.00**

Trust 2024 (AA2) Revenue Account

Date	Description	Check No	Amount
4/21/2026	Transfer from Operating VNB #9802 - to correct fund on transfer		510,769.00
6/1/2026	June Interest		696.63
6/30/2026	Transfer from Reserve BU #6930 - interest transfer		727.73
6/30/2026	Transfer from Trust 2024 (AA2) Debt Service Reserve Account - interest transfer		727.73
4/21/2026	Transfer to Operating VNB #9802 - to correct fund on transfer		-500,769.00
6/30/2026	Transfer to Reserve BU #6930 - to correct bank account on transfer		-727.73
6/30/2026	Transfer to Operating VNB #9802 - to correct fund on transfer		-10,000.00
	Total Trust 2024 (AA2) Revenue Account		**1,424.36**

EXHIBIT 9

AGENDA

MINUTES OF MEETING

SOUTHSHORE BAY

COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Southshore Bay Community Development District was held on Monday, June 8, 2026 at 6:00 p.m. at Hilton Garden Inn, 4328 Garden Vista Drive, Riverview, Florida 33578.

FIRST ORDER OF BUSINESS – Roll Call

Ms. Bruce called the meeting to order and conducted roll call at 6:04 p.m.

Present and constituting a quorum were:

Michael Lawson	Board Supervisor, Chairman
Doug Draper	Board Supervisor, Vice Chairman
Lori Price	Board Supervisor, Assistant Secretary
Christie Ray	Board Supervisor, Assistant Secretary
Brittany Crutchfield	Board Supervisor, Assistant Secretary

Also present were:

Audette Bruce	District Manager, Kai
Vasili Kostakis *(Virtual)*	District Engineer, Stantec

The following is a summary of the discussions and actions taken at the June 8, 2026 Southshore Bay CDD Board of Supervisors Regular Meeting.

SECOND ORDER OF BUSINESS – Audience Comments – *(limited to 3 minutes per individual for agenda items)*

There were no audience members present, and three online.

Mr. Susic expressed opposition to the request involving 17309 Auburn Dove Lane and urged the Board to deny the application, citing concerns regarding compliance with the community covenants and the proposed use of the property.

THIRD ORDER OF BUSINESS – Business Items

A. Exhibit 1: Consideration for Adoption – Resolution 2026-07, Designating Officers

> On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board **adopted Resolution 2026-07, Designating Officers,** for the Southshore Bay Community Development District.

B. Exhibit 2: Consideration for Adoption – Resolution 2026-08, Authorizing Bank Account Signatories

> On a MOTION by Mr. Lawson, SECONDED by Ms. Ray, WITH ALL IN FAVOR, the Board **adopted Resolution 2026-08, Authorizing Bank Account Signatories,** for the Southshore Bay Community Development District.

C. Exhibit 3: Consideration for Adoption – Resolution 2026-09, Setting Landowners Election and Meeting

- Exhibit A – Sample Notice, Instructions, Sample Proxy and Sample Ballot

On a MOTION by Mr. Lawson, SECONDED by Ms. Crutchfield, WITH ALL IN FAVOR, the Board **adopted Resolution 2026-09, Setting Landowners Election and Meeting,** for the Southshore Bay Community Development District.

D. Exhibit 4: Consideration for Adoption – Resolution 2026-10, Approving Proposed Budget and Setting Public Hearing

- Exhibit A – Proposed Budget for Fiscal Year 2026/2027

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board **adopted Resolution 2026-10, Approving Proposed Budget and Setting Public Hearing,** for the Southshore Bay Community Development District.

E. Discussion on 17309 Auburn Dove Lane

- Exhibit 5: Diagram
- Exhibit 6: Options

The Board discussed and decided to defer a final decision until the resident controlled Board took office.

FOURTH ORDER OF BUSINESS – Consent Agenda

A. Exhibit 7: Consideration for Acceptance – The Unaudited March 2026 Financials

- The Negative Variance for March 2026

B. Exhibit 8: Consideration for Approval – The Meeting Minutes of the Board of Supervisors Regular Meeting Held April 13, 2026

C. Exhibit 9: Ratification of Florida Commercial Care – Irrigation Controller Repair - $1,992.83

D. Exhibit 10: Ratification of ECS Integrations – Bishop Gate Picket Weld - $855.00

E. Exhibit 11: Ratification of Florida Commercial Care – Staking of Oak Tree - $139.97

On a MOTION by Mr. Lawson, SECONDED by Ms. Ray, WITH ALL IN FAVOR, the Board **approved Consent Agenda Items A-E,** for the Southshore Bay Community Development District.

FIFTH ORDER OF BUSINESS – Staff Reports

A. District Counsel

There being none, the next item followed.

B. District Engineer

Mr. Kostakis confirmed the property line and utility easement and stated that the matter would be subject to the Board's decision.

C. Kai Field Staff

- Exhibit 12: Landscaping Report Dated May 1, 2026
- Consideration of Florida Commercial Care Proposals
    1. Exhibit 13: Palm Tree Trimming - $4,950.00
    2. Exhibit 14: Installation of New Irrigation Lines for 15 New Trees - $3,714.42

On a MOTION by Mr. Lawson, SECONDED by Ms. Crutchfield, WITH ALL IN FAVOR, the Board **approved proposals from Florida Commercial Care for Palm Tree Trimming and Installation of New Irrigation Lines for 15 New Trees in the amount of $4,950.00, and $3,714.42, respectively,** for the Southshore Bay Community Development District.

D. District Manager

- Exhibit 15: Presentation of Number of Registered Voters - 593
- Exhibit 16: Affidavit of Notice of Qualifying Period for Candidates for the Board of Supervisors

Ms. Bruce reported on the upcoming Board election, discussed recent vehicle break-ins and potential security enhancements, and provided updates regarding gate lighting and a proposed landscaping improvement by Lennar.

SIXTH ORDER OF BUSINESS – Supervisors Requests

There being none, the next item followed.

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

Resident spoke to the recent automobile break-ins within Medley.

EIGHTH ORDER OF BUSINESS –Adjournment

Ms. Bruce asked for final questions, comments, or corrections before requesting a motion to adjourn the meeting. There being none, Mr. Lawson made a motion to adjourn the meeting.

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board **adjourned the meeting,** for the Southshore Bay Community Development District.

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

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

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

EXHIBIT 10

AGENDA

FLORIDA COMMERCIAL CARE

Proposal #3115

Date: 7/10/2026

Customer:	Property:
Southshore Bay CDD HiKai 2502 North Rocky Point Drive Tampa, FL 33607	Southshore Bay CDD 16881 Lagoon Shore Boulevard Wimauma, FL 33598

Southshore Bay CDD

PROPOSAL - Technicians have reported during the July wet check the following irrigation issues at Southshore Bay CDD.

Zone 12 - 1 spray popup, 1 nozzle.

Zone 29 - 2 Rotor.

Zone 30 - 1 spray pop, 1 nozzle.

Zone 34 - 1 spray pop, 1 nozzle.

Below is a description of work to be completed and cost if approved.

SCOPE OF WORK:

Spray Head and Rotor Replacement-

- Excavate the area around the damaged device.
- Expose the connection to the irrigation head.
- Cut the connection loose and prep the line for installation.
- Install a new device using a solvent cement on the joints.
- Backfill the excavation and set the device to grade.
- Turn on the zone to flush out any foreign materials from the spray body.
- Turn zone off.
- Install a nozzle appropriate for the area or plant material.
- Turn on zone to determine nozzle is operational.

- Using adjustments tool fine tune adjustment to complete repair.
- Remove any debris from the area.
- Restoring repair site.

Nozzle Replacement-

- Turn on zone to determine area of coverage.
- Flag spray head that nozzle needs replaced.
- Turn zone off.
- Remove nozzle from device.
- Install new nozzle to allow full coverage to area.
- Turn on zone to determine nozzle is operational.
- Using adjustments tool fine tune adjustment to complete repair.
- Remove any debris from the area.

Subtotal	$398.79
Estimated Tax	$0.00
Total	**$398.79**

Terms & Conditions

By ______________________

Clair Cunningham

Date 7/10/2026

Florida Commercial Care

By Audite B

Date 7/16/2026

Southshore Bay CDD

EXHIBIT 11

AGENDA

FLORIDA COMMERCIAL CARE

Proposal #3047

Date: 7/7/2026

Customer:	Property:
Southshore Bay CDD HiKai 2502 North Rocky Point Drive Tampa, FL 33607	Southshore Bay CDD 16881 Lagoon Shore Boulevard Wimauma, FL 33598

Southshore Bay plants replacements

- Dispatch the crew with all the required equipment and materials needed to complete the work order.
- Ensure all precautionary and traffic safety cones are utilized to divert traffic.

  Installation of (40) 3 gal Sweet Viburnums along the wall outside Lennar at Southshore in replacement of the dead ones caused by irrigation issues.

  Installation of (20) bales of pine straw.

- Clean all debris from work completed and haul all debris to a local landfill.

IRRIGATION - Installation of new valve, decoder, valve box, zone line, lateral line, drip poc, and drip line for hedge row along the wall .

Subtotal	$5,177.24
Estimated Tax	$0.00
Total	**$5,177.24**

Terms & Conditions

Florida Commercial Care will not be responsible for planting material that is planted in inappropriate locations or is inappropriate for this region of Florida. Annual flowers and other plants, which are not installed by Florida Commercial Care, are not guaranteed by Florida Commercial Care. Florida Commercial Care will not be responsible for excessive water or lack of water, when such action has been caused by actions of others (including but not limited to Government Agencies, act of God, incurable and unpredicted diseases, car damage and third party damage) outside of Florida Commercial Care control including but not limited to such actions as changes in watering schedule determined or made by Client without the approval of Florida Commercial Care or additional watering by a Lot Owner without the approval of Florida Commercial Care and drainage problems. Florida Commercial Care cannot be held responsible for insects, weeds, and diseases that are not prevalent or problematic and/or no treatment is available chemically or otherwise in the county where work is to be performed.

By	______________________	**By**	Chairman
	Israel Vega		
Date	7/7/2026	**Date**	7/22/26
	Florida Commercial Care		**Southshore Bay CDD**

EXHIBIT 12

AGENDA

FLORIDA COMMERCIAL CARE

Proposal #3320

Date: 7/14/2026

Customer:	**Property:**
Southshore Bay CDD HiKai 2502 North Rocky Point Drive Tampa, FL 33607	Southshore Bay CDD 16881 Lagoon Shore Boulevard Wimauma, FL 33598

Southshore Bay Palm tree trimming

- Dispatch the crew with all the required equipment and materials needed to complete the work order.
- Ensure all precautionary and traffic safety cones are utilized to divert traffic.
- Trimming of (3) overgrown Bismark palm at the median exit of SSB.
- Clean all debris from work completed and haul all debris to a local landfill.

Subtotal	$465.00
Estimated Tax	$0.00
Total	**$465.00**

Terms & Conditions

Florida Commercial Care will not be responsible for planting material that is planted in inappropriate locations or is inappropriate for this region of Florida. Annual flowers and other plants, which are not installed by Florida Commercial Care, are not guaranteed by Florida Commercial Care. Florida Commercial Care will not be responsible for excessive water or lack of water, when such action has been caused by actions of others (including but not limited to Government Agencies, act of God, incurable and unpredicted diseases, car damage and third party damage) outside of Florida Commercial Care control including but not limited to such actions as changes in watering schedule determined or made by Client without the approval of Florida Commercial Care or additional watering by a Lot Owner without the approval of Florida Commercial Care and drainage problems. Florida Commercial Care cannot be held responsible for insects, weeds, and diseases that are not prevalent or problematic and/or no treatment is available chemically or otherwise in the county where work is to be performed.

By	______ **Israel Vega**	**By**	Audette Br
Date	7/14/2026 **Florida Commercial Care**	**Date**	7/16/2026 **Southshore Bay CDD**